Affordable Care Act (ACA) Information Returns (AIR)

AIR Submission Composition and Reference Guide

Document No: OS:CTO:ACA:IC:AIR-CR-V1.0

Version 1.0

June 2015

Table of Contents

1 Introduction 1
1.1. Identification 1
1.2. Scope 1
1.3. Purpose 1
1.4. Document Organization 2
1.5. Related Documents 2
2 Interface Overview 3
2.1 ISS-UI Channel 3
2.2 ISS-A2A Channel 3
3 Composing the IRS ACA Information Return Transmission 4
3.1 Guidelines for Composing IRS Form Data File 4
3.2 IRS Form Data File Naming Convention 4
3.3 Structure of IRS Form Data File 5
3.3.1 Transmission XML Elements 6
3.3.2 Uniquely Identifying a Record in a Transmission 9
3.3.3 Sample IRS Form Data File 10
4 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-UI Channel 11
4.1 Transmitter Operations 11
4.2 Transmitting Form Data File to the IRS 11
4.3 Retrieving Acknowledgment from the IRS 12
4.4 Transmitter IRS Form Data File Specification 13
4.5 Transmitting Information Returns to the IRS 13
4.5.1 Validation of IRS Form Data File 14
4.5.2 Processing of IRS Form Data File 15
4.6 Retrieving Acknowledgement from the IRS 15
4.7 IRS Error Data File 17
5 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-A2A Channel 19
5.1 Basic SOAP Message Structure 19
5.1.1 Creating the SOAP Envelope 20
5.2 SOAP Header 20
5.2.1 Sample SOAP Header 20
5.2.2 WS-Addressing 20
5.2.3 WS-Security 20
5.2.4 Uniquely Identifying a Transmission 22
5.2.5 ACA Transmitter Business Header Elements 23
5.2.6 ACA AIR Transmission Manifest 23
5.3 SOAP Body 23
5.3.1 Message Attachment File Format 23
5.3.2 Message Attachment Content Type 23
5.4 ISS-A2A Web Services Summary 24
5.4.1 Overview of Transmission and Submission 24
5.4.2 IRS-ACA Submit Transmission Request Message 26
5.4.3 IRS-ACA Retrieve Acknowledgement Request Message 27
6 Submitting Corrections and Replacements 30
6.1 Identifying the Transmission Type 30
6.2 Identifying the Transmission Status (Acknowledgement) 31
6.3 Receipt ID as Basis for Uniquely Identifying Transmissions and Records 32
6.3.1 Uniquely Identifying Forms 1094 within a Transmission 32

6.3.2 Uniquely Identifying Forms 1095 within a Transmission 34
6.4 Identifying Records with Errors 35
6.5 Requirements for Submitting Correction Records 37
6.6 Associating Correction Records with the Record Being Corrected 38
6.7 Multiple Corrections to a Single Record 40
6.8 Submitting Replacements for Rejected Transmissions 41

7 Data Mapping 44
7.1 Data Mapping for ISS-UI Services/ISS-A2A Web Services 44
7.1.1 Data Mapping – Message Data Boundary 44
7.1.2 Data Mapping – Form Data Boundary 48

8 Example ISS-A2A Web Service Messages 59
8.1 Transmitter Services SOAP Messages 59
8.1.1 IRS-ACASubmitService SOAP Request Message – Manifest Header (ACAGetTransmitterBulkRequestService.wsdl) 59
8.1.2 IRS-ACASubmitService SOAP Request Message – Form Data File 60
8.1.3 IRS-ACASubmitService SOAP Response Message 63
8.1.4 IRS-ACAAckngService SOAP Request Message 63
8.1.5 IRS-ACAAckngService SOAP Response Message 64
8.1.6 IRS- ACAAckngService SOAP Response Message – Error Data File 65

9 General Philosophy on Data Elements in XML Schemas 66

10 Validating a Transmission against XML Schema 67
10.1 Structure of Transmission 67
10.2 Validation of Transmission 67
10.3 Validating the Transmission Envelope Including Contents 68
10.4 How Errors are Reported 68

11 Reporting Business Rule Validation Errors 70
11.1 Overview 70
11.2 Data Validation and Error Reporting 70
11.2.1 Processing Status 70
11.2.2 Error Library 71

12 SOAP Fault Response Messages 72

Appendix A – ACA 6.2 Error Code Library 73

Acronyms 1

LIST OF FIGURES

Figure 2-1: External Clients and IRS AIR 3
Figure 3-1: Structure of IRS Form Data File [B and C] 5
Figure 4-1: ISS-UI Channel Features 11
Figure 4-2: ISS-UI Channel Transmission Submission Screen 12
Figure 4-3: ISS-UI Channel Transmission Status Retrieval Screen 13
Figure 4-4: ISS-UI Channel Transmission Status Results Screen 16
Figure 4-5: Example of Error Data File 18
Figure 5-1: Basic SOAP Message Structure 19
Figure 5-2: Unique Transmission Identifier 23
Figure 5-3: ACA Binding – ACAGetTransmitterBulkRequestService.wsdl 26
Figure 12-1: Identifying the Submission Status Code 31

Figure 12-2: Form 1094-C XML Schema Including *SubmissionId* 33
Figure 12-3: Form 1094-C XML Schema Including *RecordId* 34
Figure 12-4: Unique Identifiers and Multiple Corrections to a Single Record 41
Figure 12-5: Associating a Replacement Transmission with the Original Transmission 43

LIST OF TABLES

Table 3-1 : Transmission Manifest XML Elements 6
Table 4-1: Forms to XML Schema File Mapping 14
Table 4-2: Processing Status Included in Acknowledgement 16
Table 5-1: Transmission SOAP Message Binding – SOAP Request Message Header 26
Table 5-2: Transmission SOAP Message Binding – SOAP Request Message Body 27
Table 5-3: Transmission SOAP Message Binding – SOAP Response Message Header 27
Table 5-4: Transmission SOAP Message Binding – Soap Response Message Body .. 27
Table 5-5: Status Request SOAP Message Binding – SOAP Request Message Header 28
Table 5-6: Status Request SOAP Message Binding – SOAP Request Message Body 28
Table 5-7: Status SOAP Message Binding – SOAP Response Message Header 29
Table 5-8: Transmission SOAP Message Binding – Soap Response Message Body .. 29
Table 12-1: Transmission Type Codes 30
Table 12-2: Unique Submission Identifer 33
Table 12-3: Unique Record Identifier 35
Table 12-4: Error Data File Contents 35
Table 6-1: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header 45
Table 6-2: Form 1094-1095 B and C Transmission SOAP Request Manifest Header .. 45
Table 6-3: Form 1094-1095 B and C Transmission SOAP Response 47
Table 6-4: Form 1094-1095 B and C Acknowledgement SOAP Request to check the Status of the Transmission 47
Table 6-5: Form 1094-1095 B and C Transmission SOAP Response Header 47
Table 6-6: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header 48
Table 6-7: Form 1094-B 48
Table 6-8: Form 1095-B 49
Table 6-9: Form 1094-C 52
Table 6-10: Form 1095-C 56

1 Introduction

The Internal Revenue Service (IRS) is responsible for implementing major portions of the Patient Protection and Affordable Care Act (PPACA), commonly referred to as the Affordable Care Act or ACA. The ACA Information Returns (AIR) Project is responsible for delivering applications, infrastructure, and supporting processes required to process information returns. In October 2015, AIR will begin processing Tax Year (TY) 2014 Forms 1094/1095-B and Forms 1094/1095-C; TY 2014 is voluntary. In January 2016, TY 2015 Forms 1094/1095-B and Forms 1094/1095-C will be mandatory.

The AIR system will have two transmission methods; an Application-to-Application (A2A) channel and a Web Browser-based User Interface (UI) channel. The AIR system will perform structural and initial data validations on the information returns. Both the A2A and UI channels will also support requests for status responses (was the transmission accepted or rejected).

1.1. Identification

The purpose of this document is to provide guidance to all types of external transmitters about composing and successfully transmitting compliant submissions to IRS. The audience of this document is:

- Issuer: A business filing their own ACA Information Returns regardless of whether they are required to file electronically (transmit 250 or more of the same type of information return) or volunteer to file electronically. The term issuer includes any person required to report coverage on Form 1095-B and any applicable large employer required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.

- Transmitters – A third-party sending the electronic information return data directly to the IRS on behalf of any business required to file.
  Software Developers – An organization writing either origination or transmission software according to IRS specifications.

Issuers, Employers, Transmitters and Software Developers are collectively referred to as transmitters throughout this document. Please note that not all transmitters are software developers and vice versa but some of them can be both.

1.2. Scope

This document covers details on composing and submitting Form 1094/1095-Bs and Form 1094/1095-Cs by transmitters to IRS. The scope of the document addresses the *Application to Application* interface (A2A-application based via SOAP messages exchanged between client and exposed Web Service endpoints) and the *Web User Interface* (Web UI-browser-based requiring human initiation).

1.3. Purpose

The purpose of this document is to provide sufficient technical information to the transmitters so that they are able to compose and send valid submission comprising of Form 1094/1095Bs and Form 1094/1095Cs. The document addresses how *Receipt ID* is transmitted from AIR to the Transmitter as part of the synchronous session initiated by the Transmitter to submit the

submission and how the Receipt ID forms the basis for uniquely identifying Form 1094 and Form 1095 records within a transmission.

1.4. Document Organization

This document is structured in sections as described below:

- **Section 1: Introduction** – Outlines the purpose and scope of the document along with the appropriate reference documents.
- **Section 2: Interface Overview** – Provides overview of the interfaces.
- **Section 3: Composing the ACA Information Returns XML for the IRS Content File** – Describes how to compose an Information Return for IRS by a transmitter.
- **Section 4: Transmitting Information Returns to IRS using ISS-UI Channel** – Provides the details for using IRS Portal's User Interface channel to upload Information Returns.
- **Section 5: Transmitting Information Returns to IRS using ISS-A2A Channel** – Provides the details for using IRS Application-to-Application SOAP web service interface to submit Information Returns to IRS.
- **Section 6: Data Mapping** – Illustrates data elements, their relationship and mappings.
- **Section 7: Example ISS-A2A Web Service Messages** – Provides an example a SOAP message containing one or more Information Returns.
- **Section 8: General Philosophy on Data Elements in XML Schemas** – Discussion on various aspects of data elements in the schema.
- **Section 9: Validating a Transmission against XML Schema** – Describes validation XML validation rules.
- **Section 10: Reporting Business Rule Validation Errors** – Describes business rules associated with XML.
- **Section 11: SOAP Fault Response Messages** – SOAP fault messages are described in this section.
- **Appendix A:** Listing of Error Code Library

1.5. Related Documents

Following documents are related with this guide:

- IRS Publication 5165, *Guide for Electronically Filing ACA Information Returns for Software Developers and Transmitter – Processing Year 2015 v0.6, September 26, 2014*
- Online documentation related with Form 1094/1095-B and Form 1094/1095-C are available at http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Information-Return-AIR-Program
- Form 1094-B - http://www.irs.gov/uac/About-Form-1094-B
- Form 1095-B - http://www.irs.gov/uac/About-Form-1095-B
- Form 1094-C - http://www.irs.gov/uac/About-Form-1094-C
- Form 1095-C - http://www.irs.gov/uac/About-Form-1095-C

2 Interface Overview

The data is exchanged between Transmitters and IRS via Simple Object Access Protocol (SOAP) messages with Message Transmission Optimization Mechanism (MTOM) attachment or via XML file upload using the Transmitter's web browser. MTOM is a World Wide Web Consortium (W3C) standard that provides a method of efficiently sending binary data to and from Web services. The SOAP data structures and XML Schema are specified in this document. As illustrated in Figure 2-1 there are two data communication channels between the external clients and IRS.

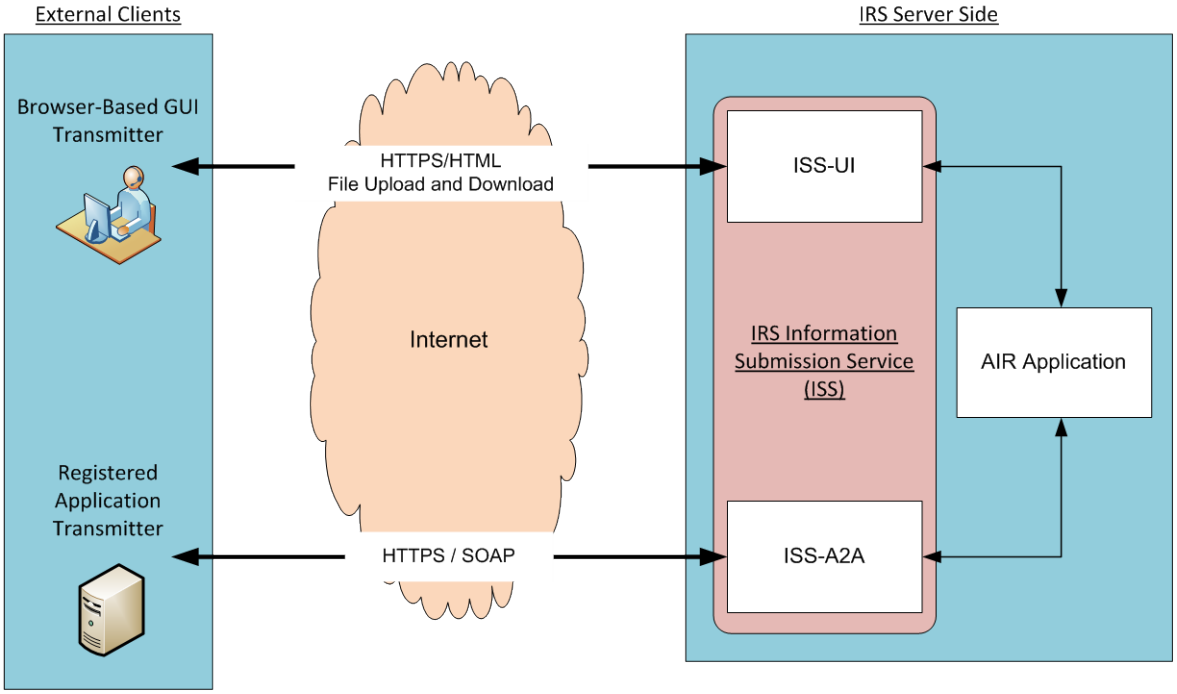

Figure 2-1: External Clients and IRS AIR

2.1 ISS-UI Channel

In this channel, Information Returns are uploaded as XML files using the HyperText Transfer Protocol (HTTP) over Transport Layer Security (TLS). A user interface is exposed in the IRS portal where a user will login and if authenticated and authorized will be allowed to upload files containing Information Returns.

2.2 ISS-A2A Channel

In this channel, Information Returns are sent as SOAP messages with a MTOM-encoded attachment using the SOAP Web Services request-response model. A web service endpoint is exposed in the external-facing IRS portal. The SOAP message will carry the credentials for authentication and authorization. The Information Returns are transmitted in the file as the MTOM-encoded attachment.

3 Composing the IRS ACA Information Return Transmission

An IRS transmission consists of two parts – the Manifest and the Form Data File

- The Manifest contains information about the transmitter, transmission and the payload
- The Form Data File contains one or more submissions in XML format
- A submission is either:
  - One Form 1094-B and one or more Form 1095-Bs, or
  - One Form 1094-C and zero or more Form 1095-Cs

Each transmission will have either Form 1094-B/1095-Bs or Form 1094-C/1095-Cs. The transmission may not contain comingled B and C submissions. This section covers composing the Form Data File only. In the context of Form 1095-Bs and 1095-Cs, the recipient is referred to as payee.

3.1 Guidelines for Composing IRS Form Data File

The content file or payload contains records, i.e. Form 1094 along with zero or more associated Form 1095. Below are general guidelines for composing the Form Data File which contains either Form 1094-B and 1095-B or Form 1094-C and 1095-C but not both:

1. The IRS Form Data File can only contain valid uncompressed and unencrypted XML
2. The IRS Form Data File cannot exceed 100MB in size
3. Only one IRS Form Data File is allowed as an attachment to a transmission
4. A submission consists of a Form 1094 (transmittal) and zero or more associated Form 1095 records
   a) A Form 1094-B transmittal can be associated with one or more Form 1095-B
   b) A Form 1094-C transmittal can be associated with zero or more Form 1095-C. A Form 1094-C transmittal can be submitted by itself and still be considered a valid submission.
5. A transmission will contain at least one submission or as many within 100MB maximum payload file size allows
6. A transmission cannot comingle Form 1094/1095-B submissions and Form 1094/1095-C submissions otherwise it will be rejected

3.2 IRS Form Data File Naming Convention

The Form Data file name includes the following components:

1094<form type>_Request_<TCC>_<Date>T<TimeStamp>.xml

For example, 1094B_Request_BY01G_20140101T010102000Z.xml and 1094C_Request_BY02G_20140101T010102000Z.xml

The naming pattern to be used to create Form Data files is as follows:

<xsd:pattern value="1094[B|C]_Request_[B-DF-HJ-NP-TV-Z]{2}[B-DF-HJ-NP-TV-Z0-9]{3}_[1-9][0-9]{3}(0[1-9]|1[0-2])(0[1-9]|[1-2][0-9]|3[0-1])T(0[0-9]|1[0-9]|2[0-3])(0[0-9]|[1-5][0-9])(0[0-9]|[1-5][0-9])[0-9]{3}Z\\.xml">
</xsd:pattern>

3.3 Structure of IRS Form Data File

The Form Data File is structured in a hierarchical fashion, i.e. the file contains one or more submissions. Each submission will have exactly one Form 1094 and zero or more associated Form 1095s. In the example shown below there are total of five submissions with 2, 1 and 3 Form 1095 records respectively:

```
Form Data File
      Submission #1
            Form 1094
                  Form 1095
                  Form 1095
                  …
      Submission #2
            Form 1094
                  Form 1095
      Submission #3
            Form 1094
                  Form 1095
                  Form 1095
                  Form 1095
                  …
```

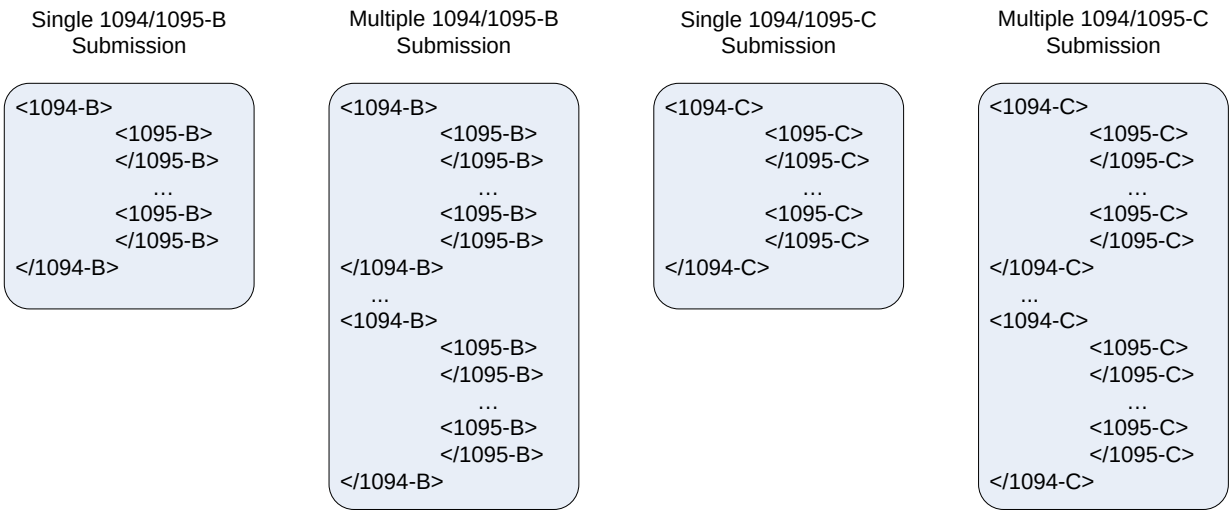

Figure 3-1: Structure of IRS Form Data File [B and C]

3.3.1 Transmission XML Elements

The following table provides details of XML elements that the XML Schema requires in the Manifest Header of the SOAP message when transmitting information returns to the IRS.

Table 3-1 : Transmission Manifest XML Elements

Element Name	eFile Type	eFile Type Definition	minOccurs	maxOccurs	Description
PaymentYr	*YearType*	string pattern *"[0-9]{4}"*	1	1	This is the filing year for the information returns.
PriorYearDataInd	Boolean	N/A	1	1	“false” or “0” for current filing year “true” or “1” for prior filing year
EIN	*EINType*	string pattern *"[0-9]{9}"*	1	1	Employer Identification Number belonging to the transmitter
TransmissionTypeCd	*TransmissionTypeCdType*	enumerated string	1	1	Type of records: “O” – Original “C” – Corrections “R” - Replacement
TestFileInd	*TestFileIndType*	string pattern *"([TP])?"*	1	1	“T” – AATS “P” – Production
OriginalReceiptID	To Be Supplied	To Be Supplied	0	1	Reference to the Receipt ID of the transmission for which correction or replacement transmissions are submitted - Do

Element Name	eFile Type	eFile Type Definition	minOccurs	maxOccurs	Description
					not include XML tags on transmissions with original records
TransmitterForeignEntityInd	*ForeignEntityIndType*	string pattern *"([1])?"*	0	1	"1" identifies the transmitter as a foreign entity, Do not include XML tags if transmitter is not a foreign entity
TransmitterNameGrp	*OtherCompletePersonNameType*	Complex Element	1	1	The transmitter's name
CompanyInformationGrp	*CompanyInformationGrpType*	Complex Element	1	1	The address, name of person to contact, and phone number to call
VendorInformationGrp	*VendorInformationGrpType*	Complex Element	1	1	Identifies if software was developed by a vendor or in-house as well as contact information regarding the software
TotalPayeeRecordCnt	*TotalNumberNonNegativeType*	nonNegativeInteger	1	1	The total number of Forms 1095 included in the entire transmission
TotalPayerRecordCnt	*TotalNumberType*	positiveInteger	1	1	The total number of Forms 1094 included in the entire transmission

Element Name	eFile Type	eFile Type Definition	minOccurs	maxOccurs	Description
SoftwareId	*SoftwareIdNumberType*	string maxLength 8	1	1	The Software ID assigned to the software when the software was registered with the IRS
FormTypeCd	*FormNameType*	enumerated string	1	1	Will contain “1094/1095B” if Forms 1094/1095-B are included in the transmission or “1094/1095C” if Forms 1094/1095-C are included in the transmission
BinaryFormatCd	*BinaryFormatCdType*	enumerated string	1	1	Will contain “application/xml”
ChecksumAugmentationNum	*MD5Type*	string pattern *"[0-9A-Fa-f]{32}"*	1	1	The MD5 Checksum computed on the Form Data File attached to the transmission
AttachmentByteSizeNum	N/A	integer	1	1	The size in bytes of the Form Data File attached to the transmission
DocumentSystemFileNm	N/A	string	1	1	The name of the Form Data File attached to the transmission

3.3.2 Uniquely Identifying a Record in a Transmission

The XML Schemas for Form 1094/1095-B and Form 1094/1095-C include elements designed to uniquely identify ACA Information Returns transmissions, submissions within the transmission, and records within the submission. The transmitter that generates the Form Data File for transmission to the IRS must generate these IDs and maintain them along with their associated transmissions. Unique IDs are used to simplify and increase the precision of communications and corrections.

A transmission will contain one or more Form 1094/1095-B submissions (transmittals/payee records) or one or more Form 1094/1095-C submissions (transmittals/payer records). A transmission may not contain comingled B and C submissions. The Submission Identifier (SID) construct is applicable to all submissions (Forms 1094) within a transmission whether that transmission contains B or C Information Returns. Each submission will include a SID that will start at one and increment by one for each subsequent submission in the transmission.

SID = 1..n *(e.g. 2, 17, 31, 86, …)*

A submission will contain one or more Form 1095 Information Returns along with it's corresponding Form 1094. The Record Identifier (RID) construct is applicable to all Form 1095 records within a submission irrespective of if that Submission contains B or C Information Returns. Each Form 1095 record in a submission will include a RID that will start at one and increment by one for every subsequent record in the submission.

RID = 1..n *(e.g. 2, 17, 31, 86, 1023, 9842, …)*

When the IRS successfully receives a transmission for processing, a unique Receipt ID is generated which uniquely identifies the transmission. The Receipt ID is used by the transmitter to retrieve the processing status of the transmission after it is processed. In addition, the IRS uses the Receipt ID along with the submission and record IDs to uniquely identify the records in a transmission.

RECEIPTID = 1095B-10-00001234
RECEIPTID = 1095C-03-00044923
RECEIPTID = 1095C-29-00000385

When an error is identified, both Form 1094 and Form 1095 records are uniquely identified within a transmission by concatenating the Receipt ID, SID, and RID (as applicable) and returning them to the transmitter as follows:

UniqueSubmissionId = RECEIPTID|SID

UniqueRecordId = RECEIPTID|SID|RID

Unique Submission Identifier (USID) and Unique Record Identifier (URID) enable:

- IRS to report errors to transmitters that are unambiguously related to the specific record(s) within the submission and the transmission
- Transmitters to send corrected records to the IRS precisely identifying the record to be corrected
- Both IRS and transmitters to track transmissions and submissions

For example, the Form 1094 data located in submission 12 of a transmission would have a USID of 52 bytes as follows:

USID=*ReceiptId*:SYS12:BCZ5Y::T|12

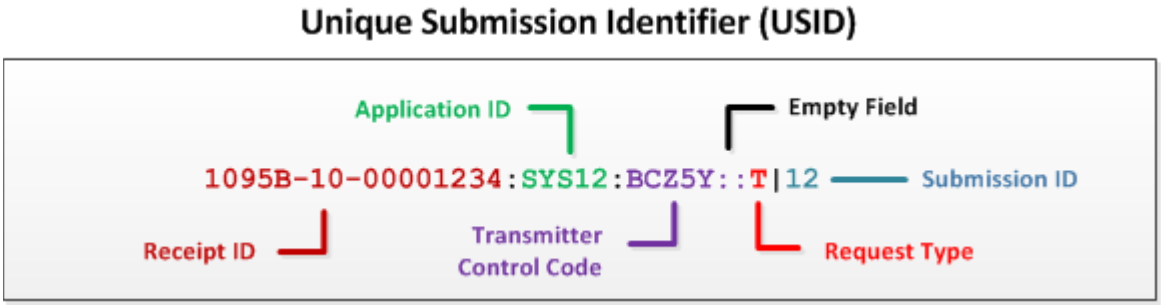

Figure 3-2: Unique Submission Identifier

The 1095 data located in record 98 of submission 12 of a transmission would have a URID of 55 bytes as follows:

URID=*ReceiptId*:SYS12:BCZ5Y::T|12|98

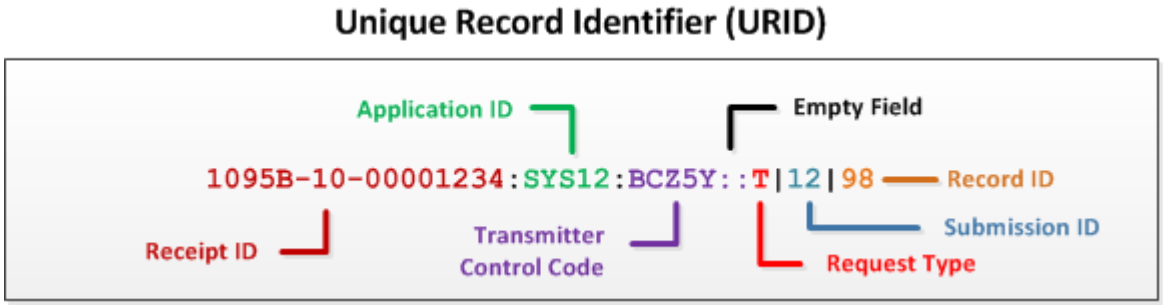

Figure 3-3: Unique Record Identifier

3.3.3 Sample IRS Form Data File

Please refer to the Section 7.1.2 for an example of the Form 1094-B and Form 1095-B XML that will be included in the Form Data File.

4 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-UI Channel

The ISS-UI Channel is a Web Browser based user interface that allows transmitters to submit Form Data Files to the IRS and retrieve acknowledgments. The purpose of this section is to describe the requirements for submitting an ACA Information Returns Form Data File to the IRS.

4.1 Transmitter Operations

As shown below, Figure 4-1: ISS-UI Channel Features, the operations available to transmitters, provided by the ISS-UI Channel are: A) Upload ACA Forms , and B) Check Transmission Status.

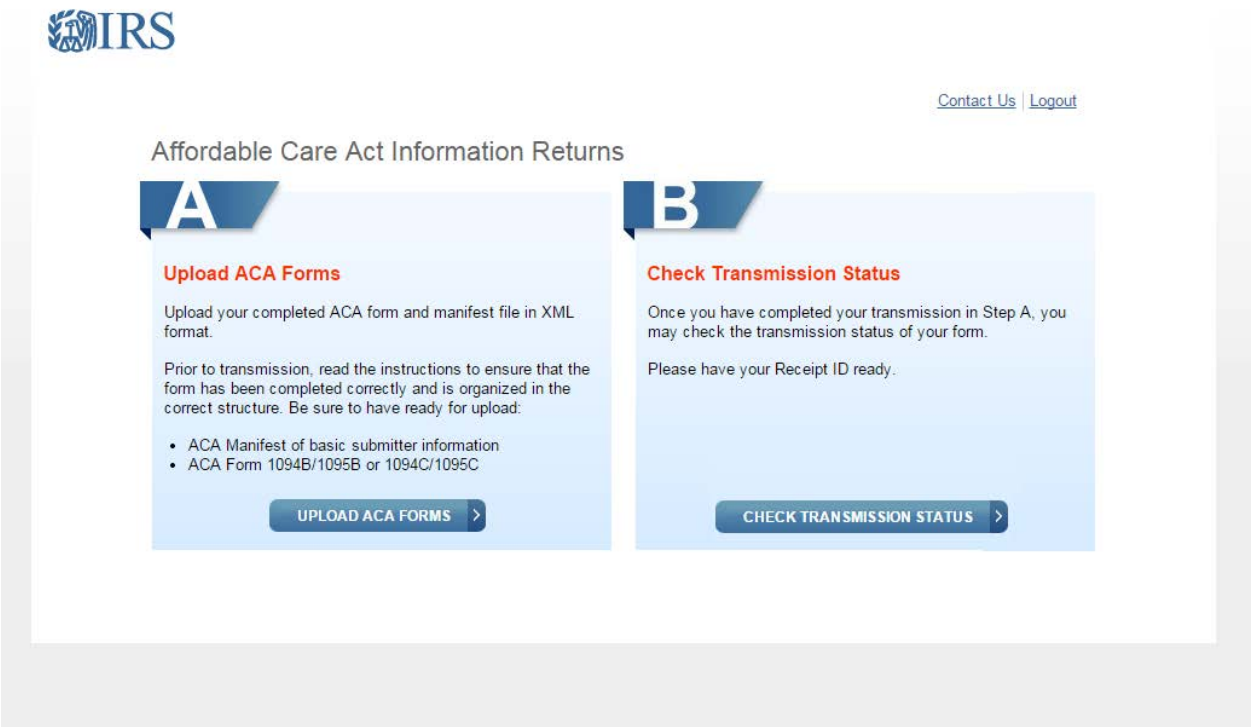

Figure 4-1: ISS-UI Channel Features

4.2 Transmitting Form Data File to the IRS

Figure 4-2: ISS-UI Channel Transmission Submission Screen, shows the capability of the ISS-UI Channel that allows a transmitter to upload a Transmission Data File and the associated Form Data File containing either Forms 1094/1095-B or Forms 1094/1095-C submissions. The number of records that can be included in the Form Data File is only constrained by the 100MB file size limit. The transmitter will have to provide information about the transmission and the transmission through ISS-UI channel. The transmitter provides a Unique Transmission Identifier (UTID) in the transmission metadata file which will be uploaded along with transmission file. Once the transmission metadata and transmission files are uploaded, IRS generates a Receipt ID which will be returned to the transmitter.

The Receipt ID is used to retrieve the acknowledgement after IRS process the transmission. It is also used in combination with other identifiers to uniquely identify records in a transmission.

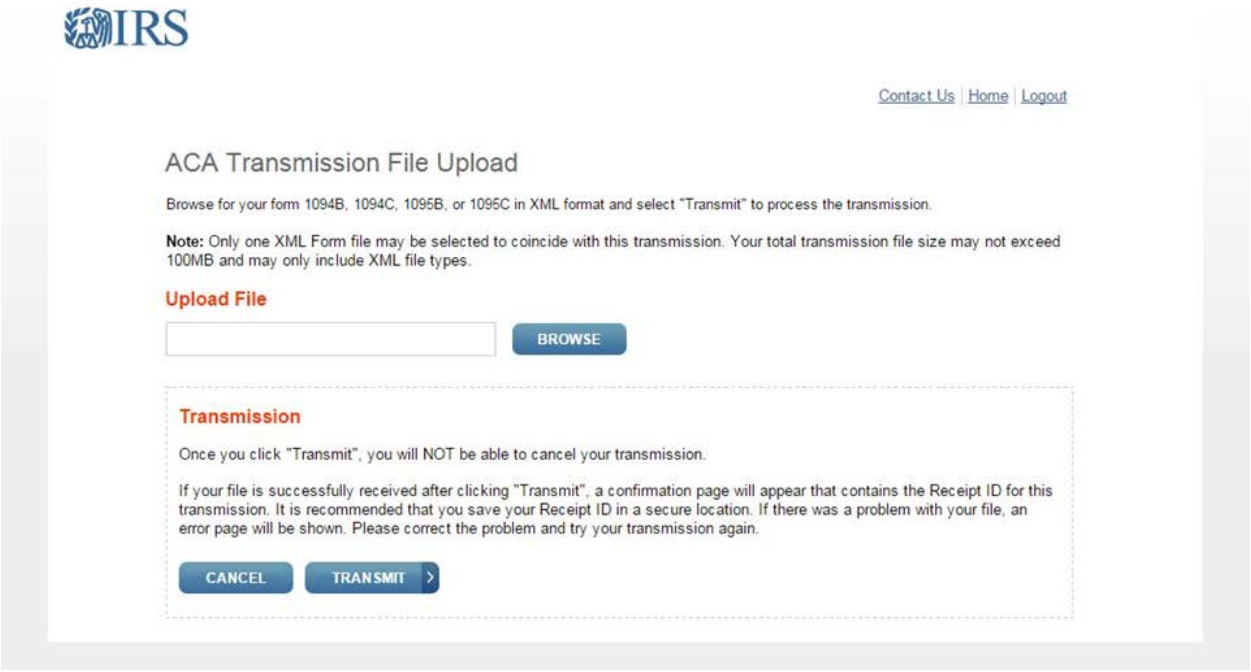

Figure 4-2: ISS-UI Channel Transmission Submission Screen

4.3 Retrieving Acknowledgment from the IRS

Transmitters must submit a request to retrieve the processing status and error detail of their transmission which is known as the Acknowledgement. In order to retrieve the Acknowledgement, the transmitter must provide their Transmitter Control Code (TCC) and the Receipt ID from the transmission for which they are requesting the processing status.

Figure 4-3: ISS-UI Channel Transmission Status Retrieval Screen is depicting the Transmission Retrieval feature of the ISS-UI Channel.

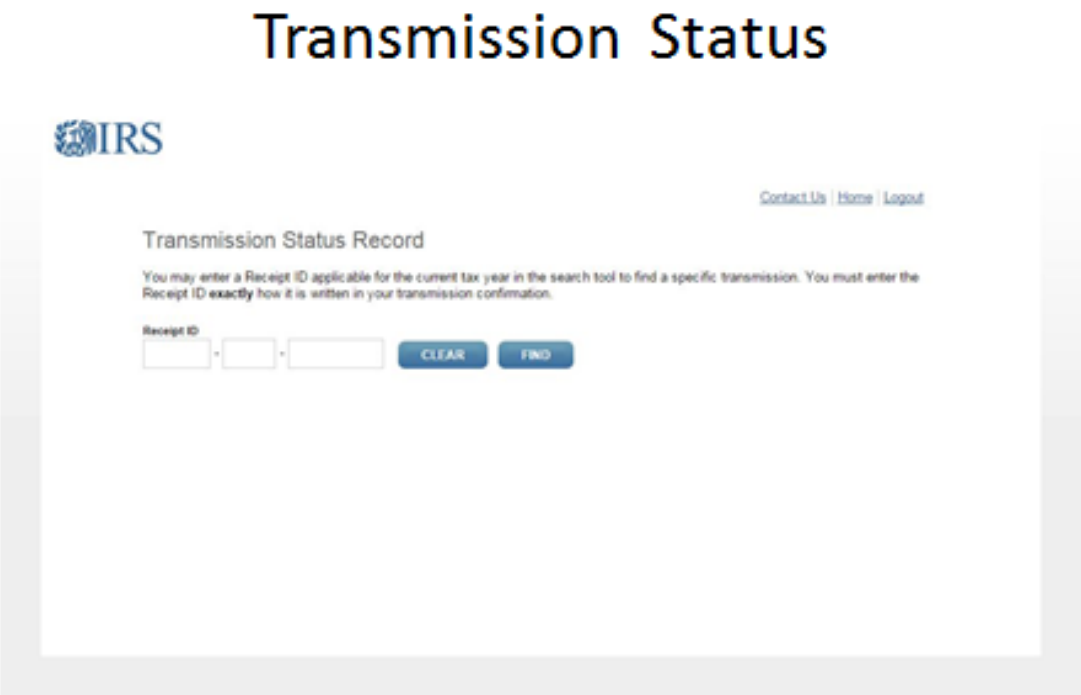

Figure 4-3: ISS-UI Channel Transmission Status Retrieval Screen

4.4 Transmitter IRS Form Data File Specification

Please refer to Section 3 – Composing the IRS ACA Form Data File for the details on composing an IRS ACA Form Data File that will be submitted by a transmitter to the IRS.

4.5 Transmitting Information Returns to the IRS

In order to transmit a Form Data File through the ISS-UI channel, a transmitter must have an active IRS account and have been approved to submit or retrieve acknowledgements. The transmitter will be required to interactively log in to the IRS web site with their web browser and invoke the appropriate URL for the IRS AIR application. The application will allow transmitters to submit Information Returns to the IRS.

The transmitter must have two XML files to submit a single transmission via the ISS-UI Channel.

The Transmission Data File will contain information in uncompressed native XML format related to the transmitter and the transmission. The Transmission Data File will include the Manifest Header XML as defined by the XML Schema located at http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information-Returns-(AIR) in the IRS-Form1094-1095BCTransmitterReqMessage.xsd file located in the MSG folder of the schema. Many of the elements in the Transmission Data File will not change from transmission to transmission and thus can be reused. Elements such as the transmitter information (TransmitterNameGrp, TransmitterForeignEntityInd, MailingAddressGrp, SoftwareID, etc.) should not change frequently if at all. Other elements in

the Transmission Data File are likely to change for every transmission. Elements such as the transmission information (total payer and payee counts, checksum, file byte size, document file name (naming convention being worked), etc.) will be different for every transmission. Section 7.1.1, *IRS-ACASubmitService SOAP Request Message – Manifest Header*, includes the elements that are required in the Transmission Data File.

The Form Data File will contain Form 1094/1095-B or Form 1094/1095-C data in uncompressed native XML format relative to the Form 1094/1095 data. Once the required files are uploaded to the IRS, the transmitter will receive a *Receipt ID,* and other information about the transmission, as part of the interactive session.

The Receipt ID does not provide proof that the ACA Information Returns in the transmission were either Accepted or Rejected. The Receipt ID simply provides proof that the IRS received the transmission. The transmitter must retrieve their Acknowledgement using the Receipt ID to obtain proof of acceptance or rejection.

The web interface will only accept uncompressed native XML files. Security checking (XML Threat detection, virus scanning, etc.) is performed on each file before routing to IRS back-end systems.

Transmitters that take advantage of the ISS-UI Channel to submit their transmissions will have to log into the IRS from a web browser on their local system. The URL for the IRS AIR application that facilitates interaction with the transmitter community will be provided on the IRS public web site www.irs.gov and in other guidance documents produced by the IRS and made available to the transmitters. The ISS-UI AIR application will guide the transmitter through the steps necessary to upload the required files from their local system.

The Form Data File that a transmitter uploads through the ISS-UI Channel must contain valid XML. Open tags must be followed by closed tags For example, the open tag <TaxYear> must be followed by the data and the closed tag </TaxYear> (i.e., <TaxYear>2014</TaxYear>). The Form Data File must conform to the XML Schema definitions included in the applicable .xsd files. Table 4-1 maps the ACA forms to the XML Schema file names.

Table 4-1: Forms to XML Schema File Mapping

Applicable Forms	XML Schema Root Element File
Form 1094-B/1095-B	IRS-Form1094-1095BTransmitterUpstreamMessage.xsd
Form 1094-C/1095-C	IRS-Form1094-1095CTransmitterUpstreamMessage.xsd

All of the required information for a transmission will be included in the file that is uploaded including the transmission information, the form type, the Form 1094 form elements and the Form 1095 form elements.

4.5.1 Validation of IRS Form Data File

IRS performs security checks on the Form Data File received from the transmitter. If no security threats are detected, IRS generates the *Receipt ID* and returns it along with Timestamp to the transmitter. Each Receipt ID uniquely identifies a Form Data File submitted to the IRS. The Receipt ID is used to retrieve the status of the transmission. As such, the Receipt ID returned to

the transmitter should be kept with the Form Data File submitted and protected from loss or deletion.

When the IRS receives the uploaded Form Data File, the following checks are performed:

1. The file must be free of viruses
2. The file size must not exceed 100MB
3. The file must be readable by the IRS AIR application
4. The IRS application must be able to write the file to disc
5. The file must pass XML validations
6. The file must not contain comingled Forms 1094/10595-B and Forms 1094/1095-C
7. UUID is verified to be unique for the TCC
8. Metadata entered by the transmitter is checked for any discrepancies
9. Duplicate submission check is performed using checksum and TCC

After above checks are performed, a Receipt ID and Timestamp is generated and returned to the transmitter via user-interface and the Form Data File is queued for processing.

4.5.2 Processing of IRS Form Data File

Once the file is processed, status is made available for the transmitter to retrieve through Retrieve Acknowledgement web service described below. When errors are identified during file processing such as read/write errors, invalid XML, etc. the transmission is rejected and appropriate error(s) and description(s) is returned to the transmitter through the user interface.

The IRS AIR application assigns a Shipment Number to every transmission. The Shipment Number allows IRS business processes for ACA to align with business processes for other types of Information Returns received by the IRS. The Shipment Number is derived by appending a static “00” to the transmitter’s TCC.

When business rule errors are identified during processing the XML Form Data File, IRS will record these error codes and their descriptions and return them in an XML Error Data File attached to the Acknowledgement message which transmitter will retrieve. The transmitter will have an opportunity to correct the errors and resubmit the Form Data File.

4.6 Retrieving Acknowledgement from the IRS

After the transmitter successfully uploads a Form Data File and receives a *Receipt ID*, they will use the Receipt ID to request the *Acknowledgement* for that transmission. The transmitter is required to log in to the IRS web site and invoke the appropriate URL provided by the IRS. The transmitter shall select the option to retrieve one or more acknowledgements from user interface. The *Receipt ID* is the key information required for a transmitter to retrieve the Acknowledgement for a specific transmission. As such, when the transmitter receives the Receipt ID, it should be kept with the transmission and protected from loss or deletion.

Figure 4-4: ISS-UI Channel Transmission Status Results Screen, is showing a sample transmission status retrieved using the ISS-UI Channel Transmission Status Retrieval feature

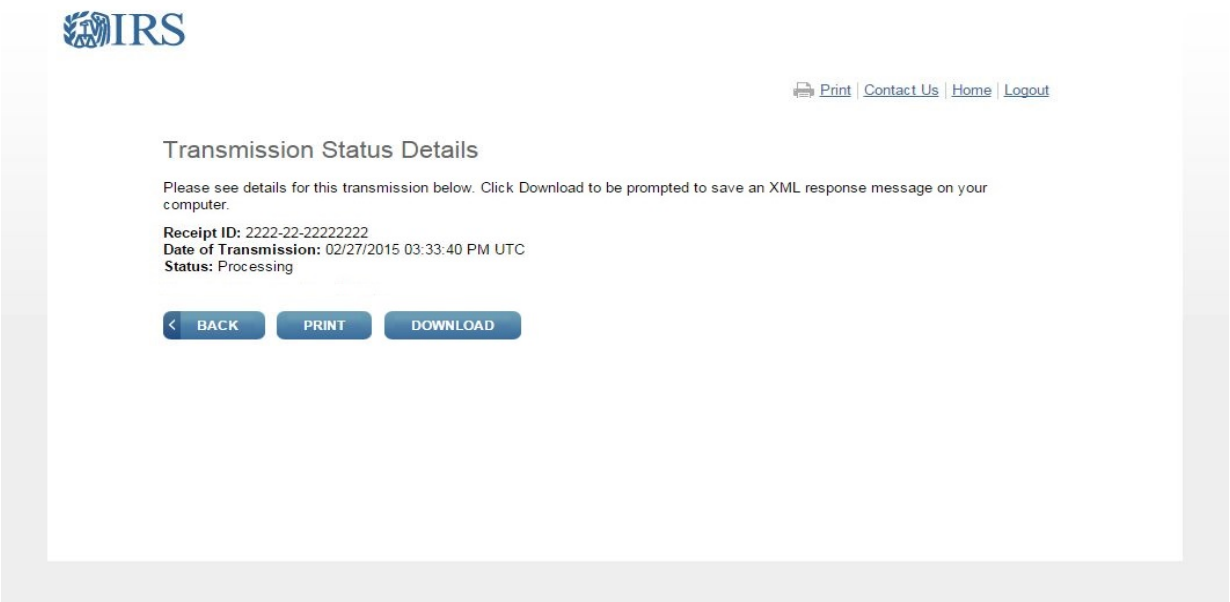

Figure 4-4: ISS-UI Channel Transmission Status Results Screen

The status of the transmission includes one of the outcomes identified in Table 4-2.

Table 4-2: Processing Status Included in Acknowledgement

Status	Description
In Processing	IRS has not completed processing the transmission
Accepted	IRS has completed processing the transmission and found no errors
Accepted with Errors	IRS has completed processing the transmission and the errors are documented in the Error Data File attached to the Acknowledgement
Rejected	IRS has rejected the transmission – depending on why the transmission was rejected, an Error Data File may or may not be attached to the Acknowledgement
Not Found	IRS could not find a transmission corresponding to the Receipt ID provided

The transmission Acknowledgement includes the status of the transmission, and if applicable, details of errors such as any business rules validation errors, and TIN validation results that were found when the IRS processed the Form Data File.

The details of errors found when IRS processed the Form Data File are included in an Error Data File that can be viewed through the ISS-UI user-interface. The Acknowledgement includes the errors found, in XML format, during Form Data File processing. If no errors are found during processing, no Error Data File will be included with the Acknowledgement and the transmission processing status will be “Accepted”.

In the event that the error detail included in the Error Data File exceeds the 100MB file size limit, the file will be truncated and a message indicating that the file was truncated will be inserted at the end of the file.

The transmission Acknowledgement will include:

- Unique Transmission ID (UTID)
- Transmitter Control Code (TCC)
- Shipment Number assigned to the transmission
- Receipt ID
- Form Type Code
- Timestamp
- Transmission Status Code: Processing, Accepted, Accepted with Errors, Rejected, Not Found
- Error Message Detail
- Errors (if applicable – included in the Error Data File)

4.7 IRS Error Data File

IRS accumulates any errors encountered during Form Data File processing in the Error Data File. As with the Form Data File 100 MB size constraint, Error Data Files are also constrained by the 100 MB size limitation. Only one Error Data File will ever be created per transmission. It is possible that the Error Data File could contain a sufficiently large number of errors that the 100 MB file size limitation is exceeded. In this case, while the IRS AIR application will process the entire Form Data File and record all of the errors found, the Error Data File will be truncated and a message will be placed at the end of the file indicating that it was truncated. Error Data Files that exceed the 100 MB size constraint are typical of a systemic problem within the Form Data File that when addressed will substantially reduce the number of errors found.

The Error Data File includes the following data:

- The identifier that uniquely identifies the record with an error (Unique Submission Identifier or Unique Record Identifier)
- The error message code indicating what the error is
- The error message text explaining what the error is
- The element that was in error

Figure 4-5 provides an example of an Error Data File XML. The example indicates three errors were found on a single Form 1094 record.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:FormBCTransmitterSubmissionDtl
xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage IRS-Form1094-1095BCTransmitterMessage.xsd ">
  <p1:ACATransmitterSubmissionDetail>
    <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>892162-e29b-31d4-a716-594655440000:SYS12:BB01G::T|1</p1:UniqueSubmissionId>
      <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR400</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Tax Year is incorrect</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
   <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>892162-e29b-31d4-a716-594655440000:SYS12:BB01G::T|1</p1:UniqueSubmissionId>
        <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR401</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Filer TIN Type is missing</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
    <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>892162-e29b-31d4-a716-594655440000:SYS12:BB01G::T|1</p1:UniqueSubmissionId>
        <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR609</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Origin of the Policy is missing</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
  </p1:ACATransmitterSubmissionDetail>
</p:FormBCTransmitterSubmissionDtl>
```

Figure 4-5: Example of Error Data File

5 Transmitting IRS ACA Form Data File and Retrieving Acknowledgment via the ISS-A2A Channel

The ISS-A2A Channel allows transmitters to submit a Form Data File to the IRS and retrieve the acknowledgment for that transmission via a Services Oriented Architecture (SOA) interface. The Form Data File is transmitted in the SOAP Message as an MTOM attachment. The response to a request for Acknowledgement may or may not include an Error Data File. If an Error Data File is produced by the IRS AIR application, it will be returned to the transmitter in the SOAP Response as an MTOM attachment. MTOM is the only method allowed by the IRS for transmitters to attach files to a SOAP Message for ACA Information Returns. The purpose of this section is to describe the requirements for submitting an ACA Information Returns Form Data File to the IRS using the ISS-A2A Channel.

5.1 Basic SOAP Message Structure

A SOAP message is a XML structure consisting of *SOAP Envelop*, *SOAP Header* and *SOAP Body* which may contain payload data or an MTOM-encoded attachment. A SOAP message starts with an XML declaration `<?xml version="1.0" encoding="UTF-8"?>`. The following section explains various sections and aspects of a SOAP message and IRS A2A web service available to the transmitters. Please be advised that this document is not intended as a tutorial and therefore covers only important aspects of a SOAP message. Please refer to www.w3.org/TR/soap/ and other authoritative websites for more information.

This section describes the logical structure of basic messages with a SOAP Header and SOAP Body blocks within a SOAP message Envelope. A SOAP message contains one SOAP Header and one SOAP Body within one SOAP Envelope. The SOAP Header contains the Web Services (WS) Addressing (WS-Addressing), WS-Security, and ACA-related business header information. The SOAP Body contains the other ACA business information and Information Returns as MTOM-encoded attachment.

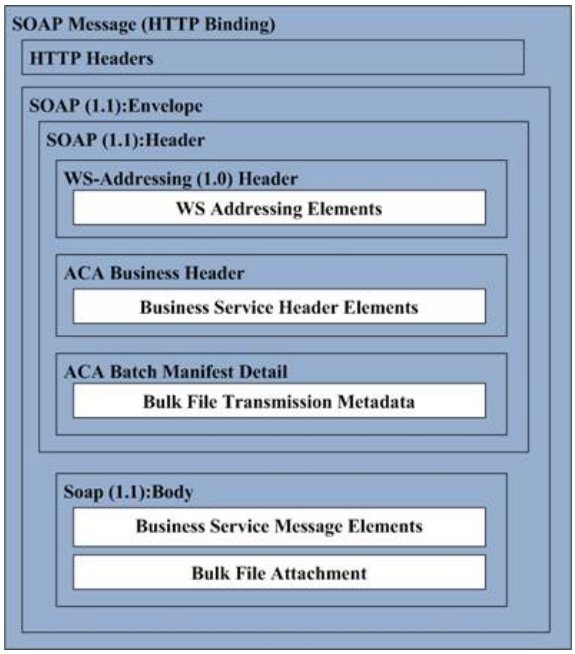

Figure 5-1: Basic SOAP Message Structure

5.1.1 Creating the SOAP Envelope

The SOAP Envelope consists of a SOAP header and a SOAP body. The SOAP header contains information about the transmitter and the transmission and metadata about the payload in the SOAP body. The SOAP body is also referred to as the content file, Form Data File or simply payload. To create the SOAP envelope, the transmitter needs to know the following information:

- Business Correlation ID
- TCC
- Form Data File

5.2 SOAP Header

IRS defines what should be in the SOAP header. There are four element structures allowed in SOAP messages on the A2A channel:

- **WS-Addressing –** Provides mechanisms for endpoint-to-endpoint identification in SOAP messages
- **WS-Security –** Provides mechanisms for user identification and assertions in SOAP messages
- **ACA AIR Transmission Header Business Elements –** Provides elements required for all SOAP messages on the A2A channel
- **ACA AIR Transmission Manifest –** Provides manifest elements

5.2.1 Sample SOAP Header

Below is a sample SOAP header XML fragment (is not intended for designing and coding).

```
<?xml version="1.0" encoding="UTF-8"?>
<n1:TransmitterManifestRequest xmlns="urn:us:gov:treasury:irs:common"
xmlns:air5.0="urn:us:gov:treasury:irs:ext:aca:air:5.0"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:n1="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterreqmessage"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterreqmessage
IRS-Form1094-1095BCTransmitterReqMessage.xsd">
```

5.2.2 WS-Addressing

None of the AIR services use any WS-Addressing elements. Use of WS-Addressing elements are allowed, but they will be ignored by the AIR services.

5.2.3 WS-Security

Web Services Security (WS-Security) provides transport-neutral mechanisms to send security tokens as part of a message, to provide message integrity, and support message confidentiality. This specification defines a standard set of SOAP extensions used when building secure Web Services to implement message content integrity and confidentiality.

AIR ISS-A2A channel requires transmitters to use valid X.509 digital certificates along with username for authentication. X.509 digital certifactes must be obtained from an IRS authorized Certficate Authority (CA) and have their certificates stored in the IRS directory.

More information and the specifications for Strong Authentication can be found on the Web in the W3C/IETF specification RFC 3275 - (Extensible Markup Language) XML-Signature Syntax and Processing (IETF Identifier: draft-ietf-xmldsig-core-2-03.txt) and in the OASIS Web Services security specification WSS:SOAP Message Security (WS-Security 2004) (OASIS Identifier. wss-v1.1-spec-os-SOAPMessageSecurity).

The WS-Security elements used by the A2A Web Services for the AIR application are described below.

Note: IRS continues to work on developing the requirements for securing the transmission including which WS-Security elements and which encryption algorithms are required. This information will be provided/updated in a future revision to this document.

5.2.3.1 Digital Certificates

Digital certificates bind digital information to physical identities and provide non-repudiation and data integrity. Before you begin the enrollment process, each entity should obtain one valid digital certificate issued by an approved certificate authority (CA). Automated Enrollment only recognizes and accepts digital certificates issued by IRS approved certificate authorities, listed below.

Authorized Certificate Authorities

Certificate Authority	Type of Certificate
Identrust ACES SSL, naming a server	Go to Identrust and choose the Certificates menu and the type of ACES (currently ACES SSL). The type to choose is "ACES SSL Server".
Identrust ACES Business Representative, naming an individual	Go to identrust and choose the Certificates menu and the type of ACES (currently ACES Business Representative). The type to choose is "ACES Business Representative".
ORC ACES Business Representative, naming an individual	Go to ACES ORC and follow the "Get Certificate" button. When you reach the "Select a Certificate" screen, choose "Business Representative". Please note that we have not tested with the Government Representative types and do not know if they will work with our system. We don't expect state and local governments to use ORC Government Representative certificates.
ORC ECA , naming a server	Go to ORC ECA and select "Order Component/Server Certificates". On the screen for order, please choose "Server Certificates".

TOCA and Symantec	Certificates issued by the Treasury Department's Operational CA and by some managed PKI's within Symantec are also accepted, but there's no way for members of the general public to apply for them. If you have a Symantec managed PKI, please ask your contacts at Symantec about whether yours is accepted. Only managed PKI's whose issuer is the "Class 3 SSP Intermediate CA – G2" issued by the "Federal Bridge CA 2013" are currently accepted. The current members of the Automated Enrollment group of issuers, are three from parts of the Government other than Treasury (Federal Common Policy CA, Federal Bridge CA 2013, and ECA Root CA 2), three from the Treasury Department (US Treasury Root CA, OCIO CA, and US Treasury Public CA).

5.2.4 Uniquely Identifying a Transmission

Each transmission will be uniquely identified by the **Unique Transmission Identifier (UTID)** in the header.

The format for the UTID includes various fields separated by colons (:) is as follows:

- UUID – a **universally unique identifier** (UUID) is an identifier standard defined by the Internet Engineering Task Force (IETF) in Request For Comments (RFC) 4122. The UUID consists of a 16-octet (128-bit) number. This is a mandatory field. In its canonical form, a UUID is represented by 32 hexadecimal digits, displayed in five groups separated by hyphens, in the form 8-4-4-4-12 for a total of 36 characters (32 digits and four hyphens). For example:

  550e8400-e29b-41d4-a716-44665540000

- Application ID – the Application ID will be **SYS12** and is a mandatory field.
- Transmitter Control Code – is 5 characters alphanumeric field that will contain the transmitters TCC and is mandatory – enter the TCC that the IRS assigned when the transmitter applied to eFile. Note, TCCs do not include lower case characters.
- Reserved – is an empty field
- Request Type – the Request Type defines the types of request which must be "T" (Transactional) and is mandatory

The UTID for the transmission (always 51 bytes) will be (see Figure 5-2: Unique Transmission Identifier below):

- **550e8400-e29b-41d4-a716-446655440000:SYS12:12ABC::T**

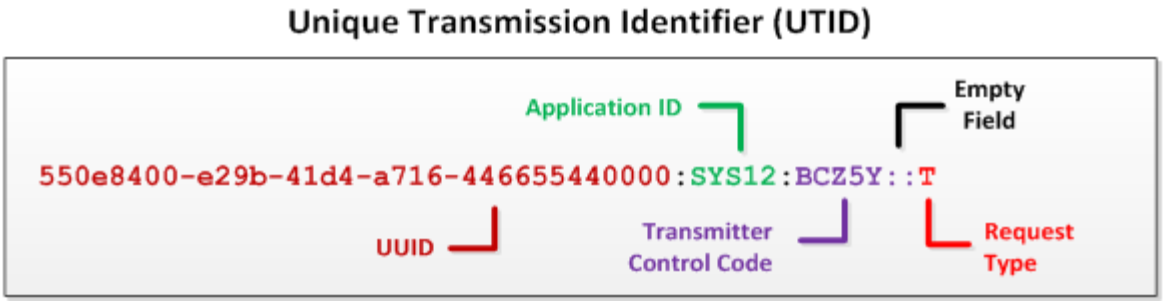

Figure 5-2: Unique Transmission Identifier

5.2.5 ACA Transmitter Business Header Elements

Element	Description
UniqueTransmissionId	Unique identifier assigned by the transmitter to each transmission in the format defined in Section 5.2.4
Timestamp	The date and time (based on the local time zone of the transmitter) that the SOAP Message was created

5.2.6 ACA AIR Transmission Manifest

The Manifest provides information about the submission and must pass validation check before submission can be accepted. It consists of details about the transmitter and also about the file transmitted.

Please see Appendix A.

5.3 SOAP Body

The SOAP Body contains the request message and the Form Data File as MTOM attachment submitted by the transmitter application. When retrieving acknowledgments, in the responses, the SOAP body contains the response message and optionally Error Data File as MTOM attachment sent by the IRS to transmitter informing them of any errors in the submissions.

5.3.1 Message Attachment File Format

Only one Form Data File will be accepted as an attachment sent by a transmitter and, in the event errors are found during processing, only one Error Data File will be returned as an attachment by IRS to the transmitter . The Form Data File and the Error Data File will be in XML format.

5.3.2 Message Attachment Content Type

ISS-A2A AIR requires transmitters to use SOAP-over-HTTP messaging with MTOM attachment. The file that is encoded in the MTOM attachment must be uncompressed native XML. The content type for the MTOM encoded binary object identified in the Manifest header must be "*application/xml*".

5.4 ISS-A2A Web Services Summary

Transmitters that take advantage of the A2A channel to submit their transmissions will have to program their systems to generate and transmit Information Returns via SOAP Messages (Request/Response). The transmitter will implement a Web Service Client on their host systems and will configure their SOAP Messages so that they are delivered to the Web Service endpoint exposed by the IRS.

The SOAP Message is made up of a HTTP Header and a SOAP Envelope. The SOAP Envelope contains a SOAP Header and a SOAP Body. The XML elements in the SOAP Header facilitate transporting the Information Returns between the end points representing applications (Application to Application or A2A). The SOAP Header contains the URL for the Web Service endpoint exposed at the IRS as well as security mechanisms for authenticating the transmitter.

The SOAP Body contains the XML elements that make up the Information Return transmission. ACA Information Return XML Schema will ensure that all required information pertaining to the transmitter and transmission is captured in corresponding XML elements.

The *normal processing* for a transmission is as follows:

- Transmitter sends a transmission to IRS via SOAP Request message
- Transmitter receives a SOAP Response message which includes the Receipt ID assigned to the transmission by the IRS
- IRS processes the transmission
- Transmitter sends a request for Acknowledgment via SOAP Request message to IRS with the Receipt ID corresponding to the transmission for which they are requesting status
- Transmitter receives a SOAP Response message which provides the status of the transmission (i.e., accepted, accepted with errors, rejected, processing, not found) and any errors in the Error Data File attached to the SOAP Response message.

The *exception path* covers the following error processing:

- Manifest errors (errors relating to transmitter information and/or transmission details)
- Duplicate transmissions
- Business Rule errors
- System errors

Transmitters transmitting ACA Information Returns have two channels with which they can submit transmissions containing the Information Returns. The IRS has directed that ACA Information Returns will be transmitted as XML documents.

Following services (service names) are available to the transmitters through ISS-A2A Channel:

- IRS-ACASubmitService (ACAGetTransmitterBulkRequestService.wsdl)
- IRS-ACAAckngService (ACAGetTransmitterBulkRequestStatus.wsdl)

5.4.1 Overview of Transmission and Submission

A transmission must consist of specific information pertaining to the transmitter and the transmission and at least one transmittal and the corresponding detail records. The transmittal information equates to the Form 1094 and the corresponding detail records equate to Form 1095.

Note that a ***transmission*** consists of the following:

- Transmitter, transmission, and transmission summary information
- All of the Form 1094/1095 forms and summary information

A ***submission*** consists of one Form 1094 and its associated Form 1095 forms and the submission summary information. A transmission must contain at least one submission. A transmission can contain more than one submission. A transmission cannot co-mingle Form 1094/1095-B and Form 1094/1095-C.

In the example below, the text in brown/orange is required for A2A SOAP Transactions between two exposed Web Service endpoints and do not contain any information pertinent to the transmission. The text in blue are comments and have no effect on the processing of the transmission.

```
<SOAP-ENV:Envelope>
      <SOAP-ENV:Header>
            <!-- WS Addressing -->
            <!-- WS Security -->
      </SOAP-ENV:Header>
      Example of 1094B and 1095B schema
      <Form109495BTransmittalUpstream>
         <Form1094BUpstreamDetail>
            <!-- ALL TRANSMITTAL/1094B INFORMATION GOES HERE -->
            <Form1095BUpstreamDetail>
                  <!-- ALL TRANSMITTAL/1095B INFORMATION GOES HERE -->
            </Form1095BUpstreamDetail>
            <Form1095BUpstreamDetail>
                  <!-- ALL TRANSMITTAL/1095B INFORMATION GOES HERE -->
            </Form1095BUpstreamDetail>
         <Form1094BUpstreamDetail>
      </Form109495BTransmittalUpstream>
      Example of 1094C and 1095C schema
      <Form109495CTransmittalUpstream>
      <Form1094CUpstreamDetail>
            <!-- ALL TRANSMITTAL/1094C INFORMATION GOES HERE -->
            <Form1095CUpstreamDetail>
                  <!-- ALL TRANSMITTAL/1095C INFORMATION GOES HERE -->
            </Form1095CUpstreamDetail>
         <Form1094CUpstreamDetail>
      </Form109495CTransmittalUpstream>
      </SOAP-ENV:Body
</SOAP-ENV:Envelope>
```

The information contained within the open element tag `<Form109495BTransmittalUpstream>` and the close element tag `</Form109495BTransmittalUpstream>` or `<Form109495CTransmittalUpstream>` and the closing element tag `</Form109495CTransmittalUpstream>` are the “as-is” transmission submitted by the transmitter. This XML will be retained in the Information Return Repository as received from the transmitter without altercation, while ensuring appropriate access controls are in place to protect the integrity of the transmission.

The information required for the transmitter and transmission is contained within the element tags <Form1095BUpstreamDetail> and </Form1095BUpstreamDetail> for Form 1094-B and Form 1095-B. The tags <Form1095CUpstreamDetail> and </Form1095CUpstreamDetail> are for Form 1094-C and Form 1095-C. This is the information that equates to the "T" Record documented in Pub 1220.

The information required for the detail information (1095X) associated with each transmittal (1094X) is contained within the variable number of element tags <Form1095BUpstreamDetail> </Form1095BUpstreamDetail>. This is the information that equates to the "B" Record documented in Publication 1220.

5.4.1.1 Web Service Interface from IEP to AIR

Once the Integrated Enterprise Portal (IEP) consumes the transmission and performs all applicable operations on the transmission, and assuming there were no issues detected that would cause the IEP to reject the transmission, IEP will subsequently package the transmission into an MTOM attachment included in a SOAP Message and transmit the SOAP Request to the Web Service exposed on AIR for the IEP to AIR interface.

The MTOM attachment included in each SOAP request that IEP sends to AIR for ACA Information Returns will include all of the elements from the above example that are contained within the open element tag <Form109495BTransmittalUpstream> and the close element tag </Form109495BTransmittalUpstream>. This is the "as-is" transmission submitted by the transmitter which consists of the same schema/elements regardless of if the Transmission was received by the IRS via the A2A channel or the WebUI channel.

5.4.2 IRS-ACA Submit Transmission Request Message

The *ACAGetTransmitterBulkRequestService* operation allows the transmitter to send transmissions to the web service endpoint exposed at the IRS. The service name within the WSDL file is *IRS-ACASubmitService.* The binding for the exposed web service is as follows:

```
<wsdl:binding name="BulkRequestTransmitterBinding" type="BulkRequestTransmitterPortType">
    <soapbind:binding style="document" transport="http://schemas.xmlsoap.org/soap/http"/>
    <wsp:PolicyReference URI="#Addressing"/>
    <wsdl:operation name="BulkRequestTransmitter">
        <soapbind:operation soapAction="BulkRequestTransmitter"/>
        <wsdl:input>
            <soapbind:header message="ACASecurityHeader" part="ACASecurityHeader" use="literal"/>
            <soapbind:header message="WSSESecurity" part="WSSESecurity" use="literal"/>
            <soapbind:header message="ACABusinessHeader" part="ACABusinessHeader" use="literal"/>
            <soapbind:header message="ACATransmitterManifestReqDtl" part="ACATransmitterManifestReqDtl" use="literal"/>
            <soapbind:body parts="BulkRequestTransmitter" use="literal"/>
        </wsdl:input>
        <wsdl:output>
            <soapbind:header message="ACABusinessHeader" part="ACABusinessHeader" use="literal"/>
            <soapbind:body parts="BulkRequestTransmitterResponse" use="literal"/>
        </wsdl:output>
        <wsdl:fault name="fault">
            <soapbind:fault name="fault" use="literal"/>
        </wsdl:fault>
    </wsdl:operation>
</wsdl:binding>
```

Figure 5-3: ACA Binding – ACAGetTransmitterBulkRequestService.wsdl

The SOAP Message Header in the SOAP Request message requires the following elements (see <wsdl:input> in Figure 5-3 above):

Table 5-1: Transmission SOAP Message Binding – SOAP Request Message Header

SOAP Binding – Input Header Element	SOAP Binding – Header Element Description
ACASecurityHeader	Requires the *UserID* that the IRS assigned when the entity registered for an IRS account – Not required for transmissions sent via ISS-A2A channel and IRS will extract from credentials for transmissions sent via ISS-UI channel
WSSESecurity	Requirements analysis to be provided in a later revision to this document
ACABusinessHeader	Requires the Unique Transmission ID (*UTID*) and a Timestamp
ACATransmitterManifestReqDtl	Requires the metadata (information) pertaining to the transmitter and the transmission

The SOAP Message Body in the SOAP Request message requires the following elements:

Table 5-2: Transmission SOAP Message Binding – SOAP Request Message Body

SOAP Binding – Input Header Element	SOAP Binding – Header Element Description
BulkRequestTransmitter	Requires the *BulkExchangeFile* is the base64Binary MTOM encoded attachment containing the Form Data File

The SOAP Message Header in the SOAP Response message includes the following elements:

Table 5-3: Transmission SOAP Message Binding – SOAP Response Message Header

SOAP Binding – Output Header Element	SOAP Binding – Header Element Description
ACABusinessHeader	Includes the Unique Transmission ID (*UTID*) and a Timestamp

The SOAP Message Body in the SOAP Response message includes the following elements:

Table 5-4: Transmission SOAP Message Binding – Soap Response Message Body

SOAP Binding – Output Body Element	SOAP Binding – Body Element Description
BulkRequestTransmitterResponse	Includes the *SubmissionStatusCd, ReceiptId,* and *ErrorMessageDetail*

5.4.3 IRS-ACA Retrieve Acknowledgement Request Message

The *ACAGetTransmitterBulkRequestStatus* operation allows the transmitter to send a request for processing status and detail for transmissions they previously sent to the IRS. The service

name within the WSDL file is *IRS-ACAAckngService.* The binding for the exposed web service is as follows:

```
<wsdl:binding name="GetACATransmitterStatusReqBinding"
    type="ACATransmitterStatusReqPortType">
    <soapbind:binding style="document" transport="http://schemas.xmlsoap.org/soap/http" />
    <wsdl:operation name="GetACATransmitterStatusReqOperation">
        <soapbind:operation soapAction="RequestSubmissionStatusDetail" />
        <wsdl:input>
            <soapbind:header message="ACASecurityHeader" part="ACASecurityHeader" use="literal"/>
            <soapbind:header message="WSSESecurity" part="WSSESecurity" use="literal"/>
            <soapbind:header
                message="ACABusinessHeader"
                part="ACABusinessHeader" use="literal" />
            <soapbind:body parts="ACATransmitterStatusReqBody" use="literal" />
        </wsdl:input>
        <wsdl:output>
            <soapbind:header
                message="ACABusinessHeader"
                part="ACABusinessHeader" use="literal" />
            <soapbind:body parts="ACATransmitterStatusRespBody" use="literal" />
        </wsdl:output>
        <wsdl:fault name="fault">
            <soapbind:fault name="fault" use="literal" />
        </wsdl:fault>
    </wsdl:operation>
</wsdl:binding>
```

The SOAP Message Header in the SOAP Request message requires the following elements (see <wsdl:input> in Figure 5-4 above):

Table 5-5: Status Request SOAP Message Binding – SOAP Request Message Header

SOAP Binding – Input Header Element	SOAP Binding – Header Element Description
ACASecurityHeader	Requires the *UserID* that the IRS assigned when the entity registered for an IRS account – Not required for transmissions sent via ISS-A2A channel and IRS will extract from credentials for transmissions sent via ISS-UI channel
WSSESecurity	Requirements analysis to be provided in a later revision to this document
ACABusinessHeader	Requires the Unique Transmission ID (*UTID*) and a Timestamp

The SOAP Message Body in the SOAP Request message requires the following elements:

Table 5-6: Status Request SOAP Message Binding – SOAP Request Message Body

SOAP Binding – Input Body Element	SOAP Binding – Body Element Description
ACATransmitterStatusReqBody	Includes Receipt ID

The SOAP Message Header in the SOAP Response message includes the following elements:

Table 5-7: Status SOAP Message Binding – SOAP Response Message Header

SOAP Binding – Output Header Element	SOAP Binding – Header Element Description
ACASecurityHeader	Requires the *UserID* that the IRS assigned when the entity registered for an IRS account – Not required for transmissions sent via ISS-A2A channel and IRS will extract from credentials for transmissions sent via ISS-UI channel
WSSESecurity	Requirements analysis to be provided in a later revision to this document
ACABusinessHeader	Requires the Unique Transmission ID (*UTID*) and a Timestamp

The SOAP Message Body in the SOAP Response message includes the following elements:

Table 5-8: Transmission SOAP Message Binding – Soap Response Message Body

SOAP Binding – Output Body Element	SOAP Binding – Body Element Description
BulkRequestTransmitterResponse	Includes the Unique Record Identifier, *ErrorMessageCd, ErrorMessageTxt,* and *XpathContent*

6 Submitting Corrections and Replacements

6.1 Identifying the Transmission Type

A transmitter can submit three types of ACA transmissions to the IRS:

Table 12-1: Transmission Type Codes

Type of Transmission	Description
Original Records (“O”)	A transmission containing original Form 1094/1095 records
Correction Records (“C”)	A transmission containing correction Form 1094/1095 records
Replace Transmission (“R”)	A transmission containing original Form 1094/1095 records to replace a transmission that the IRS rejected

The type of transmission is identified in the XML Schema in the *ACATransmitterManifestReqDtl* by the data included in the *TransmissionTypeCd* element. The *TransmissionTypeCd* element is required and the eFile Type *TransmissionTypeCdType* data must be one of the following enumerated values:

```
<xsd:simpleType name="TransmissionTypeCdType">
  <xsd:annotation>
    <xsd:documentation>
      <Component>
        <DictionaryEntryNm>Transmission Type Code</DictionaryEntryNm>
        <MajorVersionNum>1</MajorVersionNum>
        <MinorVersionNum>0</MinorVersionNum>
        <VersionEffectiveBeginDt>2015-01-15</VersionEffectiveBeginDt>
        <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
        <DescriptionTxt>Transmission Type Indicates whether Transmission has Original
Records, Corrected Records, or is a Replacement</DescriptionTxt>
      </Component>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="O"/>
    <xsd:enumeration value="C"/>
    <xsd:enumeration value="R"/>
  </xsd:restriction>
</xsd:simpleType>
```

A transmission containing original records consists of the initial submission of Forms 1094/1095. These records have not been previously submitted to the IRS.

A transmission containing corrected records consists of corrections to records that have been submitted to the IRS and have been accepted by the IRS.

6.2 Identifying the Transmission Status (Acknowledgement)

When the transmitter retrieves their Acknowledgement, the *ACATransmitterManifestRespDtl* includes the XML element *SubmissionStatusCd* which conveys the status of the transmission. The eFile Type *SubmissionStatusCodeType* data conveys one of the following enumerated values:

```
<xsd:simpleType name="SubmissionStatusCodeType">
  <xsd:annotation>
    <xsd:documentation>
      <Component>
        <DictionaryEntryNm>Submissions Status Type</DictionaryEntryNm>
        <MajorVersionNum>2</MajorVersionNum>
        <MinorVersionNum>0</MinorVersionNum>
        <VersionEffectiveBeginDt>2015-04-14</VersionEffectiveBeginDt>
        <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
        <DescriptionTxt>The form(s) submission status type code</DescriptionTxt>
        <DataElementId> </DataElementId>
      </Component>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="Accepted"/>
    <xsd:enumeration value="Accepted with Errors"/>
    <xsd:enumeration value="Rejected"/>
    <xsd:enumeration value="Processing"/>
    <xsd:enumeration value="Not Found"/>
  </xsd:restriction>
</xsd:simpleType>
```

A snippet of XML included in the Acknowledgement that will include the Submission Status Code follows in Figure 12-1:

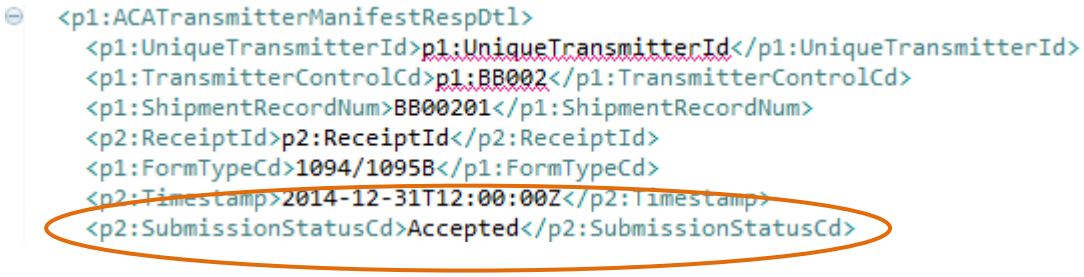

Figure 12-1: Identifying the Submission Status Code

All of the records within a transmission have been accepted by the IRS when the Submission Status Code is one of either “Accepted” or “Accepted with Errors”. If the Submission Status Code is “Accepted”, it indicates that the IRS AIR application did not find any errors in any of the submissions within the transmission. If the Submission Status Code is “Accepted with Errors”, the transmission and all of the records within the transmission have been accepted by the IRS. However, errors were identified when processing the transmission which are expected to be corrected and submitted in a transmission where the *TransmissionTypeCd* element is identified as “C” for corrections. The transmission has been rejected and will have to be replaced when the Submission Status Code is “Rejected”.

6.3 Receipt ID as Basis for Uniquely Identifying Transmissions and Records

When the transmitter sends a transmission to the IRS, a Receipt ID is returned to the transmitter to indicate that the IRS received the transmission. The Receipt ID, along with the transmitter's Transmitter Control Code (TCC), is the key information required for the transmitter to retrieve the Acknowledgement (processing status and error detail) for a given transmission.

When the transmitter receives the SOAP Response message after submitting a transmission, the *ACATrnsmtManifestRespDtl* includes the data element *ReceiptId* which conveys the Receipt ID that the IRS AIR application assigned to that transmission. The AIR application ensures that the Receipt ID is unique across every transmission that the application receives irrespective of form type content.

A snippet of XML included in the *ACATrnsmtManifestRespDtlType* eFile Type that identifies the Receipt ID assigned to a transmission follows:

```
   </ns3:ACABusinessHeader>
</soap:Header>
<soap:Body>
   <ns4:ACABulkRequestTransmitterResponse
      xmlns:air6.2="urn:us:gov:treasury:irs:ext:aca:air:6.2"
      xmlns:irs="urn:us:gov:treasury:irs:common"
      xmlns:ns3="urn:us:gov:treasury:irs:msg:acabusinessheader"
      xmlns:ns4="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter">
      <SubmissionStatusCd>Accepted with Errors</SubmissionStatusCd>
      <ReceiptId>1095B-15-00000283</ReceiptId>
      <ErrorMessageDetail>
```

The Receipt ID that was assigned to the transmission is "**1095B-15-00000283**" and, in addition to uniquely identifying the transmission to both the IRS and the transmitter, the Receipt ID also includes information about the transmission such as which forms were included in the transmission (Form 1094/1095-B) and what year (2015) the IRS AIR application received the transmission. The Receipt ID returned to the transmitter should be kept with the Form Data File submitted in the transmission and protected from loss or deletion.

6.3.1 Uniquely Identifying Forms 1094 within a Transmission

When the transmitter generates the Form Data File, there are XML elements included in the schema that provide for uniquely identifying submission(s) within the transmission and record(s) within the submission. A submission is identified by the Form 1094 transmittal included in the transmission. Each Form 1094 transmittal XML schema (both for Form 1094-B and for Form 1094-C) includes the XML element *SubmissionId* within the respective *Form1094BUpstreamDetailType* or *Form1094CUpstreamDetailType* eFile Type. The XML Schema snippet for Form 1094-C that includes the *SubmissionId* follows:

```
<xsd:complexType name="Form1094CUpstreamDetailType">
    <xsd:annotation>
        <xsd:documentation>
            <Component>
                <DictionaryEntryNm>Form 1094-C Upstream Detail Type</DictionaryEntryNm>
                <MajorVersionNum>1</MajorVersionNum>
                <MinorVersionNum>0</MinorVersionNum>
                <VersionEffectiveBeginDt>2015-01-27</VersionEffectiveBeginDt>
                <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
                <DescriptionTxt>Form 1094-C - Transmittal of Employer-Provided Health Ins
                Information Returns</DescriptionTxt>
            </Component>
        </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
        <xsd:element ref="SubmissionId"/>
        <xsd:element ref="TestScenarioId" minOccurs="0"/>
        <xsd:element ref="irs:TaxYr"/>
        <xsd:element ref="irs:CorrectedInd"/>
        <xsd:element ref="CorrectedSubmissionInfoGrp" minOccurs="0"/>
        <xsd:element ref="EmployerInformationGrp" minOccurs="0"/>
        <xsd:element ref="GovtEntityEmployerInfoGrp" minOccurs="0"/>
        <xsd:element ref="Form1095CAttachedCnt" minOccurs="0"/>
        <!-- Part II ALE member information -->
        <xsd:element ref="AuthoritativeTransmittalInd" minOccurs="0"/>
        <xsd:element ref="TotalForm1095CALEMemberCnt" minOccurs="0"/>
        <xsd:element ref="AggregatedGroupMemberInd" minOccurs="0"/>
        <!-- Certification of Eligibility -->
        <xsd:element ref="QualifyingOfferMethodInd" minOccurs="0"/>
        <xsd:element ref="QlfyOfferMethodTrnstReliefInd" minOccurs="0"/>
        <xsd:element ref="Section4980HReliefInd" minOccurs="0"/>
        <xsd:element ref="NinetyEightPctOfferMethodInd" minOccurs="0"/>
```

Figure 12-2: Form 1094-C XML Schema Including *SubmissionId*

The *SubmissionIdType* eFile Type is defined in the XML Schema as a nonNegativeInteger with a minInclusive value="1". The Submission ID cannot be less than 1 (one) and cannot include fractions or decimal values. The Submission ID must not be duplicated within a transmission. IRS recommends that the Submission ID start at 1 for the first Form 1094 transmittal within the transmission and increment by 1 for every subsequent Form 1094 transmittal in the transmission.

Every Form 1094 in a transmission can be uniquely identified by the XML element *UniqueSubmissionId* which is derived by concatenating the transmission Receipt ID with the Form 1094 Submission ID. For example, given the above referenced Receipt ID and a transmission from a Transmitter or Issuer that included 3 submissions, Forms 1094-B would be uniquely identified as follows:

Table 12-2: Unique Submission Identifer

Form 1094-B Transmittal *SubmissionId*	Form 1094-B Transmittal *UniqueSubmissionId*

1	1095B-15-00000283|1
2	1095B-15-00000283|2
3	1095B-15-00000283|3

6.3.2 Uniquely Identifying Forms 1095 within a Transmission

Form 1095 records within a submission are identified in the XML schema (both for Form 1095-B and for Form 1095-C) by the XML element *RecordId* within the respective *Form1095BUpstreamDetailType* or *Form1095CUpstreamDetailType* eFile Type. The XML Schema snippet for Form 1095-C that includes the *RecordId* follows:

```
<xsd:complexType name="Form1095BUpstreamDetailType">
    <xsd:annotation>
        <xsd:documentation>
            <Component>
                <DictionaryEntryNm>Form 1095-B Upstream Detail Type</DictionaryEntryNm>
                <MajorVersionNum>1</MajorVersionNum>
                <MinorVersionNum>0</MinorVersionNum>
                <VersionEffectiveBeginDt>2015-01-27</VersionEffectiveBeginDt>
                <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
                <DescriptionTxt>Form 1095-B - Health Coverage Information Return</Descriptio
            </Component>
        </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
        <xsd:element ref="RecordId"/>
        <xsd:element ref="TestScenarioId" minOccurs="0"/>
        <xsd:element ref="irs:CorrectedInd"/>
        <xsd:element ref="CorrectedRecordInfoGrp" minOccurs="0"/>
        <xsd:element ref="irs:TaxYr" minOccurs="0"/>
        <xsd:element ref="PolicyHolderInfoGrp" minOccurs="0"/>
        <xsd:element ref="SponsoringEmployerInfoGrp" minOccurs="0"/>
        <xsd:element ref="IssuerInfoGrp" minOccurs="0"/>
        <xsd:element ref="CoveredIndividualGrp" minOccurs="0" maxOccurs="999"/>
    </xsd:sequence>
```

Figure 12-3: Form 1094-C XML Schema Including *RecordId*

The *RecordIdType* eFile Type is defined in the XML Schema as a nonNegativeInteger with a minInclusive value=”1”. The Record ID cannot be less than 1 (one) and cannot include fractions or decimal values. The Record ID must be not be duplicated within a submission. IRS recommends that the Record ID start at 1 for the first Form 1095 within the submission and increment by 1 for every subsequent Form 1095 in the submission.

Every Form 1095 record in a submission can be uniquely identified by the XML element *UniqueRecordId* which is derived by concatenating the transmission Receipt ID, the Form 1094 Submission ID, and the Form 1095 Record ID. For example, given the above referenced Receipt ID and a transmission from a Transmitter or Issuer that included 2 submissions with a variable number of records in each submission, Forms 1095-B would be uniquely identified as follows:

Table 12-3: Unique Record Identifier

Form 1094-B Transmittal *SubmissionId*	Form 1095-B *RecordId*	Unique Identifiers *UniqueSubmissionId* or *UniqueRecordId*
1		1095B-15-00000283|1
	1	1095B-15-00000283|1|1
	2	1095B-15-00000283|1|2
2		1095B-15-00000283|2
	1	1095B-15-00000283|2|1
	2	1095B-15-00000283|2|2
	3	1095B-15-00000283|2|3

6.4 Identifying Records with Errors

When the IRS records an error while processing a record, the unique identifiers described in Section 12.3 are used to inform the transmitter where the error occurred. Those errors are written to a file named the Error Data File. The Error Data File is attached (MTOM encoded attachment) to the SOAP Response message when the transmitter requests the status and processing detail (Acknowledgement) for the given transmission.

The content of the Error Data File can be found in the root element *ACATransmitterSubmissionDetail* in the file IRS-Form1094-1095BCTransmitterMessage.xsd found in the MSG folder. The *ACATransmitterSubmissionDetailType* eFile Type includes a single optional and unbounded XML element *TransmitterErrorDetailGrp*. The error information for each record is contained within this complex element:

Table 12-4: Error Data File Contents

Schema Constraints	XML Element	Description
Choice Elements – the applicable identifier will be included	*UniqueSubmissionId*	The unique identifier indicating which Form 1094 has errors
	UniqueRecordId	The unique identifier indicating which Form 1095 has errors

	SchemaErrorInfo	
	ErrorMessageDetail	• Error message code • Error message description • Pointer to the element (and instance if applicable)

A sample of the XML included in the Error Data File follows:

```
<?xml version="1.0" encoding="UTF-8"?>
<p:FormBCTransmitterSubmissionDtl xmlns:p="urn:us:gov:treasury:irs:msg:form1094-
1095BCtransmittermessage" xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage
IRS-Form1094-1095BCTransmitterMessage.xsd ">
  <p1:ACATransmitterSubmissionDetail>
    <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>1095B-15-00000283|1</p1:UniqueSubmissionId>
      <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR400</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Tax Year is incorrect</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
   <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>1095B-15-00000283|1|2</p1:UniqueSubmissionId>
        <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR604</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Responsible individual's SSN is invalid - contains sequential
numbers</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
    <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>1095B-15-00000283|2|1</p1:UniqueSubmissionId>
        <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR502</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Filer's name of person to contact is
missing</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
  </p1:ACATransmitterSubmissionDetail>
</p:FormBCTransmitterSubmissionDtl>
```

When the transmitter receives the Receipt ID for a transmission, that Receipt ID must be maintained with the transmission and protected from loss or deletion. The transmitter will have all of the information required to uniquely identify records in a transmission (the Receipt ID, the Submission IDs on Forms 1094, and the Record IDs on Forms 1095). In the event an error is

detected by the transmitter or the responsible filing entity (Issuer, Employer). If errors are identified by the transmitter of filing entity, and the record has been submitted and accepted by the IRS, the transmitter must use the same unique identifiers to determine the record that needs to be corrected.

6.5 Requirements for Submitting Correction Records

When errors are found, the transmitter or filing entity must correct the records in error. The ACA XML Schema includes identifiers to associate a correction record with the record that is being corrected.

The following requirements must be adhered to when submitting correction records:

File corrections in a separate transmission restricted only to correction records – do not comingle original records in a transmission that contains correction records.

Correct only one record per Unique ID – that is, if a correction was submitted for an original record and an error is discovered in that correction record, file a correction record associating the correction with correction record that had the error.

File Form 1094-C transmittal correction records with 0 (zero) attached Form 1095-C records.

File Form 1095-C correction records with a Form 1094-C payer record where the correction indicator on the Form 1094-C is ***unchecked*** and complete only Part I information in the Form 1094-C transmittal record.

A correction process for information returns leverages Shared Unique IDs (Receipt IDs, SIDs, and RIDs) for correcting the Form 1094 and/or Form 1095 records that have been submitted to and accepted by the IRS.

For errors identified by IRS processing, IRS returns the UniqueSubmissionId or UniqueRecordId to the transmitter which unambiguously identifies the record (USID-1094, URID-1095) containing the error.

If the error pertains to the 1094, the transmitter will populate the CorrectedUniqueSubmissionId (CUSID) with the data that the IRS provided in the UniqueSubmissionId in the Acknowledgement.

If the error pertains to the 1095, the transmitter will populate the CorrectedUniqueRecordId (CURID) with the data that the IRS provided in the UniqueRecordId in the Acknowledgement.

If the tax payer identified an error in either a 1094 or a 1095, the transmitter will derive the USID or URID as applicable from the information relative to the transmission that was submitted to IRS and include that information in the respective CUSID or CURID when submitting the correction record(s).

Corrections may be filed for the following Form types:

- Form 1095-B
- Form 1094-C
- Form 1095-C

To file a correction, transmitters transmit a file containing only corrected records (transmissions may not comingle corrected and original records) with corrected transmittal (Form 1094) and/or Information Return (Form 1095) records. Corrected records must include the following data:

- Correction indicator
- Corrected Unique Submission Identifier (CUSID=USID for Form 1094-C corrections) and Corrected Unique Record Identifier (CURID=URID for Form 1095-B and 1095-C corrections)
- Records within correction or original transmissions must be uniquely identified by the applicable Submission ID or Record ID
- Correction records must include key data fields from the record being corrected (e.g., Name and TIN from Form 1095 being corrected, Name and TIN from Form 1094 being corrected).
- Key data fields from the original record to be corrected, e.g., Entity Name and TIN. Note: these fields are necessary to allow the IRS to associate the correction record to the record being corrected, even when the Unique ID's don't match.

A correction transmission may contain correction records from multiple submissions and multiple transmissions as long as it adheres to the correction process rules documented herein.

When corrections are made to a Form 1094-C, do not attach any Forms 1095-C.

If a submission of Forms 1094/1095-C requires corrections to both the Form 1094-C and one or more associated Forms 1095-C, first file a correction to the Form 1094-C, with no associated Forms 1095-C attached. Next, file a separate submission with the applicable information (Part I) of the Form 1094-C along with corrections to any erroneous 1095-Cs associated with the Applicable Large Employer (ALE) or Designated Government Entity (DGE).

> **Note:** *Transmissions that contain violations of the above rules will be rejected. For example, Transmissions that contain correction records may not contain original 1095-B or 1095-C records or the transmission will be rejected.* Transmissions may not contain both1094-Bs/1095-Bs and 1094-Cs/1095-Cs whether original or correction.

If no Designated Government Entity (DGE) is specified in the original document, you can include correction Form 1095-C documents associated with any Form 1094-C specifying the same Applicable Large Employer (ALE). If a DGE is specified in the original document, you can include correction Form 1095-C documents associated with Form 1094-Cs containing the same combination of ALE and DGE.

When correcting Form 1094-C entity data that also appears on associated Forms 1095-C (name and EIN), it is not necessary to submit changes to every associated Form 1095 in order to correct that information on the Forms 1095. IRS internal systems will associate appropriate entity information to existing Form 1095-C records.

6.6 Associating Correction Records with the Record Being Corrected

When a record requires a correction, the unique identifiers described above are used to associate the correction record with the record being corrected. The XML Schema for both the Form 1094-C and the Form 1095-B and Form 1095-C include optional XML elements for identifying the record being corrected.

Relative to Form 1094-C correction records, the *Form1094CUpstreamDetailType* eFile Type includes the *CorrectedInd* XML element which is a Boolean. If a Form 1094-C is a correction record, the *CorrectedInd* element data should contain either "true" or "1" and the optional XML group *CorrectedSubmissionInfoGrp* must be populated with the information pertaining to the correction. The *CorrectedSubmissionInfoGrpType* eFile Type requires the *CorrectedUniqueSubmissionId*. It also includes two optional elements, the *CorrectedSubmissionPayerName* and the *CorrectedSubmissionPayerTIN* as depicted in the following XML Schema snippet:

```
<xsd:complexType name="CorrectedSubmissionInfoGrpType">
  <xsd:annotation>
    <xsd:documentation>
      <Component>
        <DictionaryEntryNm>Correction Submission Information Group
Type</DictionaryEntryNm>
        <MajorVersionNum>1</MajorVersionNum>
        <MinorVersionNum>0</MinorVersionNum>
        <VersionEffectiveBeginDt>2015-01-27</VersionEffectiveBeginDt>
        <VersionDescriptionTxt>Initial Version</VersionDescriptionTxt>
        <DescriptionTxt>Type information to identify the submission (1094-C) being
corrected</DescriptionTxt>
      </Component>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element ref="CorrectedUniqueSubmissionId"/>
    <xsd:element ref="CorrectedSubmissionPayerName" minOccurs="0"/>
    <xsd:element ref="CorrectedSubmissionPayerTIN" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
```

The *CorrectedUniqueSubmissionId* is used on a correction record to unambiguously identify the record that is being corrected. When the IRS returns a unique identifier in the *UniqueSubmissionId* or the *UniqueRecordId*, the transmitter will extract the data from the applicable identifier and populate the *CorrectedUniqueSubmissionId* or the *CorrectedUniqueRecordId* respectively with that exact same data.

For example, if IRS returned the following error to the transmitter in the Error Data File:

```
<p1:TransmitterErrorDetailGrp>
    <p1:UniqueSubmissionId>1095B-15-00000283|1</p1:UniqueSubmissionId>
    <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR400</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Tax Year is incorrect</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
    </p2:ErrorMessageDetail>
</p1:TransmitterErrorDetailGrp>
```

The transmitter will generate the corrected Form 1094-C XML document and submit it to the IRS in a Form Data File. The XML for the *CorrectedSubmissionInfoGrpType* eFile Type will contain the following information linking the correction record to the record being corrected:

```
<p1:CorrectedSubmissionInfoGrp>
```

```
  <p1:CorrectedUniqueSubmissionId>1095B-15-00000283|1</p1:CorrectedUniqueSubmissionId>
  <p1:CorrectedSubmissionPayerName>
    <!-- ===== Name From Record Being Corrected ===== -->
    <p1:BusinessNameLine1Txt>ACME</p1:BusinessNameLine1Txt>
  </p1:CorrectedSubmissionPayerName>
  <!-- ===== TIN From Record Being Corrected ===== -->
  <p1:CorrectedSubmissionPayerTIN>123498765</p1:CorrectedSubmissionPayerTIN>
</p1:CorrectedSubmissionInfoGrp>
```

Because the IRS supersedes records being corrected with the correction record in its entirety, correction records must include all of the data with the corrected record, both the changed/corrected data as well as the information that did not change from the record being corrected.

6.7 Multiple Corrections to a Single Record

In some cases, a correction will be required to a record that was a correction record. A correction record must correct the last submitted and accepted record, irrespective of the last record was an original record or a correction record. For example:

- A transmitter submits an original record and the IRS accepts the record and notifies the transmitter that the record contained errors with the TIN.
- The transmitter identifies the problem with the TIN and submits a correction record with all of the data on the original record plus the corrected TIN.
- The IRS processes and accepts the correction record and finds no additional errors.
- Sometime later, the filing entity identifies that there was an error with one of the covered individuals that must be corrected.
- The error with the covered individual must be made to the last record processed.
- The transmitter submits a correction record with all of the data on the correction record where the TIN was corrected plus the corrected information on the covered individual.
- The IRS processes and accepts the correction record and finds no additional errors.

Figure 12-4 provides a notional illustration of the linkage between records where a given record is corrected multiple times.

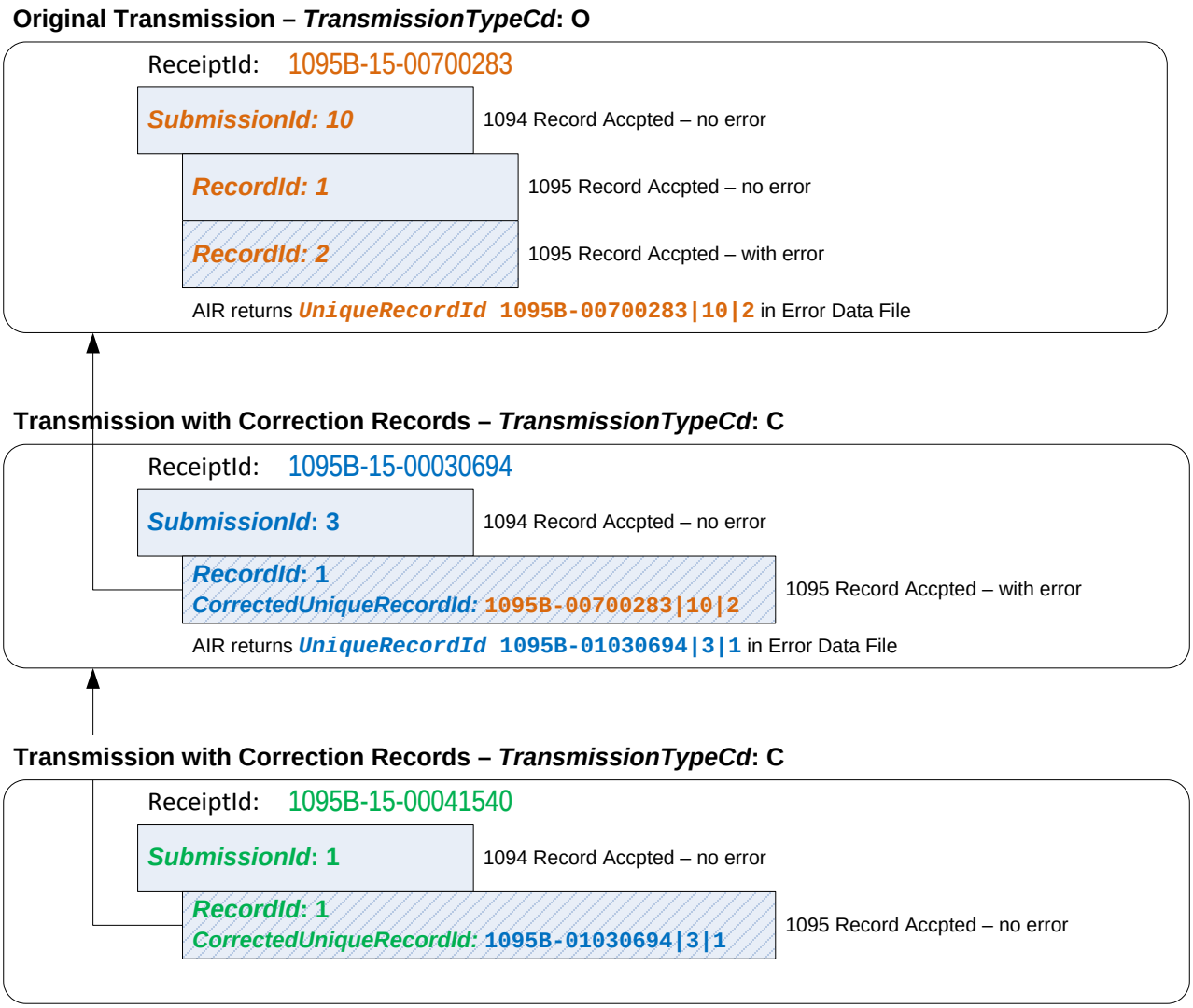

Figure 12-4: Unique Identifiers and Multiple Corrections to a Single Record

6.8 Submitting Replacements for Rejected Transmissions

Replacements are different from corrections. A transmitter must submit a replacement transmission when a transmission is rejected by the IRS.

As indicated in Section 12.1, *Identifying the Transmission Type*, the `TransmissionTypeCd` XML element identifies three types of transmissions; those containing original records (“O”), those containing correction records (“C”), and that which is a replacement transmission (“R”). As documented above, the correction process only applies to records that were processed and accepted by IRS.

Replacing a transmission only applies to transmissions containing original records that are rejected by the IRS. If a transmission containing correction records is rejected, the transmitter must address and correct the underlying cause for the rejection and resubmit the correction records transmission.

When the transmitter requests and receives an Acknowledgement for a transmission of original records that indicates the transmission was rejected (see Section 12.2 for obtaining the transmission status – the XML element *SubmissionStatusCd* is returned "Rejected"), the transmitter must address and correct the underlying cause for the rejection and resubmit the transmission with the XML element *TransmissionTypeCd* data value set to "R" for Replacement.

The following snippet from the Acknowledgement indicates the transmission was rejected:

```
   </ns3:ACABusinessHeader>
</soap:Header>
<soap:Body>
   <ns4:ACABulkRequestTransmitterResponse
      xmlns:air6.2="urn:us:gov:treasury:irs:ext:aca:air:6.2"
      xmlns:irs="urn:us:gov:treasury:irs:common"
      xmlns:ns3="urn:us:gov:treasury:irs:msg:acabusinessheader"
      xmlns:ns4="urn:us:gov:treasury:irs:msg:irsacabulkrequesttransmitter">
      <SubmissionStatusCd>Rejected</SubmissionStatusCd>
      <ReceiptId>1095B-15-10000005</ReceiptId>
      <ErrorMessageDetail>
```

The IRS AIR application will audit all transmissions containing original records that were rejected.

The XML Schema for transmissions requires the Manifest header where the *ACATrnsmtManifestReqDtl* includes an optional XML element *"OriginalRecieptId* which is used to associate the replacement transmission with the transmission it is replacing.

The following snippet from the *ACATrnsmtManifestReqDtlType* eFile Type depicts the optional *OriginalRecieptId* XML element.

```
<xsd:complexType name="ACATrnsmtManifestReqDtlType">
  <xsd:annotation>
    <xsd:documentation>
      <Component>
        <DictionaryEntryNm>Affordable Care Act (ACA) Transmitter Request Manifest
Detail Type</DictionaryEntryNm>
        <MajorVersionNum>1</MajorVersionNum>
        <MinorVersionNum>0</MinorVersionNum>
        <VersionEffectiveBeginDt>2014-11-03</VersionEffectiveBeginDt>
        <VersionDescriptionTxt>Initial version</VersionDescriptionTxt>
        <DescriptionTxt>Global type for the ACA Transmitter Request Manifest
Detail</DescriptionTxt>
      </Component>
    </xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
  <xsd:element ref="PaymentYr"/>
  <xsd:element ref="PriorYearDataInd"/>
  <xsd:element ref="irs:EIN"/>
  <xsd:element ref="TransmissionTypeCd"/>
  <xsd:element ref="TestFileInd"/>
  <xsd:element ref="OriginalUTID" minOccurs="0"/>
```

All transmissions that IRS AIR receives are assigned a *ReceiptId* which is returned in the SOAP Response message of the synchronous session after submitting a transmission.

When submitting a replacement transmission for a transmission containing original records that was rejected, the transmitter will ensure that the data in the *OriginalReceiptId* XML element includes the *ReceiptId* from the transmission containing the original records that was rejected.

It is possible to encounter a use case where a transmitter submits a replacement transmission for a transmission containing original records that was rejected, and the replacement transmission is also rejected. The transmitter must address/fix the reason for the replacement transmission being rejected and submit the replacement transmission again and associating the *OriginalReceiptID* XML element with the *ReceiptId* from transmission containing the original records that was initially rejected.

Figure 12-5 provides a notional illustration of the linkage between a transmission containing original records that was rejected and the replacement transmission.

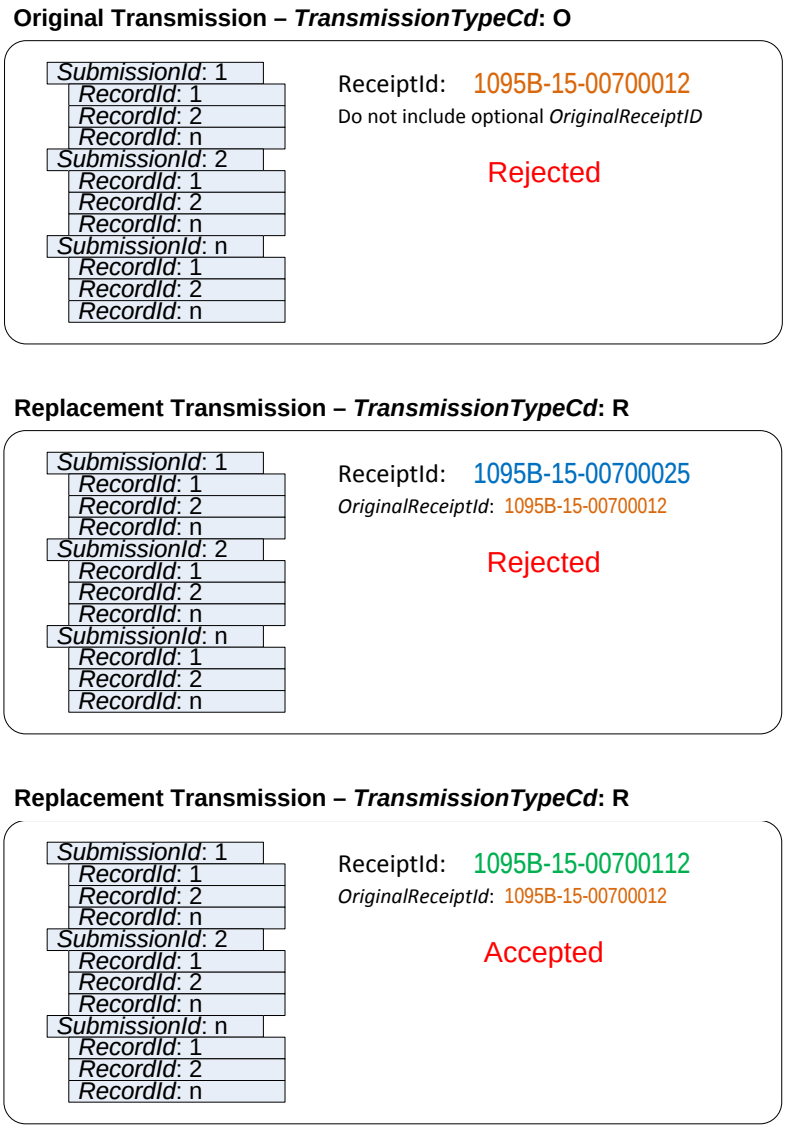

Figure 12-5: Associating a Replacement Transmission with the Original Transmission

7 Data Mapping

This section provides mapping of the request and the response information exchanged between the transmitter and the IRS. The mapping feeds into the request and response XML schemas for the messages. Both the request and the response schemas are incorporated into the ACA XML library.

The data mapping that follows is structured according to the asynchronous business process as follows:

- The transmitter sends a transmission with a Form Data File to the IRS and receives a Receipt ID from the IRS in a single synchronous session. In the ISS-A2A Channel, the synchronous session is comprised of the transmitter sending a SOAP Request message with a transmission to IRS and receiving a SOAP Response message with the Receipt ID. In the ISS-UI Channel, the synchronous session is comprised of the transmitter logging on to the IRS, uploading the Transmission Data File containing information pertaining to the transmitter and the transmission, uploading the Form Data File file, submitting the transmission and receiving the Receipt ID at their Web Browser.
- The transmitter sends a message with the Receipt ID associated with the transmission and receives the status and, if applicable error detail. In the ISS-A2A Channel, the synchronous session is comprised of the transmitter sending a SOAP Request message with the Receipt ID pertaining to the transmission for which they are requesting status and receiving a SOAP Response message with the status (one of Accepted, Accepted with Errors, Rejected, Processing, Not Found) and, if errors were found during processing, the Error Data File containing the details of the errors. In the ISS-UI Channel, the synchronous session is comprised of the transmitter logging on to the IRS, entering the Receipt ID and their TCC via a Web Browser and receiving the status via a web page and the capability to browse or download the Error Data File if errors were found during processing.

This section identifies the boundary data exchanged between the transmitter and the IRS for the following transactions:

- Transmitting the Form Data File and receiving the response
- Requesting the Acknowledgement and receiving the response

This section also identifies the business data sent to the IRS by a transmitter. The business data is sent to the IRS in the Form Data File containing Forms 1094/1095-B and Forms 1094/1095-C xml elements.

7.1 Data Mapping for ISS-UI Services/ISS-A2A Web Services

7.1.1 Data Mapping – Message Data Boundary

Tables 6-1 through 6-3 provide the data element definitions relevant to the transmission SOAP Request and SOAP Response messages.

Tables 6-4 through 6-6 provide the data element definitions relevant to the Acknowledgement request SOAP Request and SOAP Response messages.

Table 6-1: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header

ACABusinessHeader	Definition	XML Element Name
Unique Transmission Id	Unique Transmission Id	UniqueTransmissionId
Time stamp	Time stamp	Timestamp

Table 6-2: Form 1094-1095 B and C Transmission SOAP Request Manifest Header

ACATransmitterManifestReqDtl	Definition	XML Element Name
Payment Yr	Payment year	PaymentYr
Prior Year Data Ind	Prior Filing year Indicator	PriorYearDataInd
Employer Identification Number (EIN)	***The filer's nine digit EIN***	EIN
Transmission Type Cd	***Transmission Type Indicates whether Transmission has Original or Corrected Records***	TransmissionTypeCd
Test File Ind	Test File Indicator	TestFileInd
Original UTID	Original Unique Transmission Identifier of the Transmission being replaced	OriginalUTID - *(optional)*
Transmitter Foreign Entity Ind	Transmitter Foreign Entity Indicator	TransmitterForeignEntityInd - *(optional)*
Transmitter Name Grp	Global type for name of the transmitter.	TransmitterNameGrp PersonFirstNm PersonMiddleNm - *(optional)* PersonLastNm SuffixNm - *(optional)*
Company Information Grp	Global type for the Company Information. **USAddressGrpType and ForeignAddressGrpType are choice elements.*	CompanyNm MailingAddressGrp USAddressGrpType AddressLine1Txt AddressLine2Txt -*(optional)* CityNm USStateCd USZIPCd USZIPExtensionCd -*(optional)* ForeignAddressGrpType

ACATransmitterManifestReqDtl	Definition	XML Element Name
		AddressLine1Txt AddressLine2Txt-*(optional)* CityNm-(optional) CountryCd CountryName ForeignProvinceNm -*(optional)* ForeignPostalCd-*(optional)* ContactNameGrp PersonFirstNm PersonMiddleNm -*(optional)* PersonLastNm SuffixNm-*(optional)* ContactPhoneNum
Vendor Information Grp	Global type for the vendor information	VendorInd ContactNameGrp PersonFirstNm PersonMiddleNm -*(optional)* PersonLastNm SuffixNm-*(optional)* ContactPhoneNum
Total Payee Record Cnt	The Total Number of Payees count	TotalPayeeRecordCnt
Total Payer Record Cnt	The Total Number of Payer Records count	TotalPayerRecordCnt
Software Id	An identification number assigned by the IRS to a software	SoftwareId
Form Type Cd	Form Type 1094-1095B/C	FormTypeCd
Binary Format Cd	An identifier for a file format of content type of a binary object. Extensible Markup Language (XML) is the only accepted type at this time	BinaryFormatCd
Checksum Augmentation Num	An MD5 Checksum value provided by Requestors and IRS verify the size of file received is the same as the size transmitted	ChecksumAugmentationNum
Attachment Byte Size Num	A size of a binary object (attachment) in bytes	AttachmentByteSizeNum
Document System File Nm	The filename of a document in a file system	DocumentSystemFileNm

Table 6-3: Form 1094-1095 B and C Transmission SOAP Response

ACABusinessHeader	Definition	XML Element Name
UniqueTransmissionId	Unique Transmission ID	UniqueTransmissionId
Timestamp	Base type for a date and time stamp – Time zone portion is required and fractional seconds are prohibited	Timestamp
ACABulkRequestTransmitterResponse		
Submission Status Code	***The form(s) submission status type code***	SubmissionStatusCd
Receipt Id	A unique receipt identifier	ReceiptId
Error Message Detail	Global type for the Error Message Detail **Error code/message always be one*	ErrorMessageDetail ErrorMessageCd ErrorMessageTxt

Table 6-4: Form 1094-1095 B and C Acknowledgement SOAP Request to check the Status of the Transmission

ACABusinessHeader	Definition	XML Element Name
UniqueTransmissionId	Unique Transmission ID	UniqueTransmissionId
Timestamp	Base type for a date and time stamp – Time zone portion is required and fractional seconds are prohibited	Timestamp
ACABulkRequestTransmitterStatusDetailRequest		
Receipt Id	A unique receipt identifier	ReceiptId

Table 6-5: Form 1094-1095 B and C Transmission SOAP Response Header

ACABusinessHeader	Definition	XML Element Name
UniqueTransmissionId	Global type for the Unique Transmitter Identifier	UniqueTransmissionId
Time stamp	Base type for a date and time stamp – Time zone portion is required and fractional seconds are	Timestamp

ACABusinessHeader	Definition	XML Element Name
	prohibited	
ACABulkRequestTransmitterResponse		
Submission Status Code	***The form(s) submission status type code***	SubmissionStatusCd
Receipt Id	A unique receipt identifier	ReceiptId

Table 6-6: Form 1094-1095 B and C Transmission SOAP Request Header – ACA Business Header

TransmitterErrorDetailGrp	Definition	XML Element Name
Unique Submission Id	Unique Submission Identifier	UniqueSubmissionId
Error Message Detail	Global type for name of the transmitter (*Multiple Error code / message)*	ErrorMessageDetail ErrorMessageCd ErrorMessageTxt XpathContent

7.1.2 Data Mapping – Form Data Boundary

Tables 6-7 and 6-8 provide the data element definitions relevant to Issuer Reporting. Issuers include health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entities that provide minimum essential coverage. The Form Line Numbers are taken from the Form 1094-B and Form 1095-Bs.

Tables 6-9 and 6-10 provide the data element definitions relevant to Employer Reporting. Employers include Applicable Large Employers (ALE) within the meaning of IRC section 4980H(c)(2). The Form Line Numbers are taken from the Form 1094-C and Form 1095-C forms.

Table 6-7: Form 1094-B

Form Line Num	1094-B Data Element	Definition	XML Element Name
N/A	Calendar Year	Tax Year	TaxYr
1	Filer's name	Filer's complete Name	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
2	Employer Identification	The filer's nine digit EIN.	EmployerEIN

Form Line Num	1094-B Data Element	Definition	XML Element Name
	Number (EIN)		
3	Name of person to contact	The name of the person to contact who is responsible for answering any questions.	ContactNameGrp PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
4	Contact telephone number	Phone number of contact person	ContactPhoneNum
5	Street Address (including room or suite no.)	The filer's complete address where all correspondence will be sent. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used. Choice between CountryCd and CountryName	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
6	City or town		
7	State or Province		
8	Country and ZIP or Foreign Postal Code		
9	Total number of Forms 1095-B submitted with this transmittal	The total number of Forms 1095-B that are transmitted with this Form 1094-B.	Form1095BAttachedCnt
N/A	Signature	Jurat Signature PIN*	JuratSignaturePIN
N/A	Title	Person Title*	PersonTitleTxt
N/A	Date	Signature Date	SignatureDt

* Please note that Signature and Title is not required for Form 1094C

Table 6-8: Form 1095-B

Form Line Num	1095-B Data Element	Definition	XML Element Name
N/A	Corrected	Identifies the Information Return as containing corrections to the previously transmitted 1095-B.	CorrectedInd
N/A	Corrected Record Info Grp	Information to identify the record being corrected	CorrectedRecordInfoGrp CorrectedUniqueRecordId CorrectedRecordPayeeName CorrectedRecordPayeeTIN

Form Line Num	1095-B Data Element	Definition	XML Element Name
N/A	Calendar Year	Tax Year	TaxYr
Part I Responsible Individual (Policy Holder)			PolicyHolderInfoGrp
1	Name of Responsible Individual	The name of the responsible individual	PolicyHolderName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
2	Social security number (SSN)	The nine-digit social security number (SSN) of the responsible individual.	SSN
3	Date of birth (If SSN is not available)	The responsible individual's data of birth – only if Line 2 is blank	BirthDt
4	Street Address (Including Apartment no.)	The complete mailing address of the responsible individual. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used Choice between CountryCd and CountryName.	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
5	City or Town		
6	State or province		
7	Country and ZIP or Foreign Postal Code		
8	Enter letter identifying Origin of the Policy (see instructions for codes)	The letter identifying the origin of the policy: A. SHOP B. Employer-sponsored program C. Gov't-sponsored program D. Individual market insurance E. Multiemployer plan F. Miscellaneous MEC	PolicyOriginCd
9	Small Business Health Options Program (SHOP) Marketplace identifier, if applicable	Leave blank (DO NOT INCLUDE XML TAGS IN XML DOCUMENT)	SHOPIdentificationNum
Part II Employer Sponsored Coverage (If Line 8 is A or B, Complete this part)			SponsoringEmployerInfoGrp

Form Line Num	1095-B Data Element	Definition	XML Element Name
10	Employer Name	Name of the provider of the coverage.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
11	Employer Identification number (EIN)	The nine digits EIN of the provider of the coverage.	EIN
12	Street Address (Including room or suite no.)	The telephone number, including area code, of the provider of the coverage. The complete mailing address of the provider of the coverage. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used. Choice between CountryCd and CountryName	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
13	City or Town		
14	State or province		
15	Country and ZIP or Foreign Postal Code		
Part III Issuer or Other Coverage Provider			IssuerInfoGrp
16	Name	Name of the provider of the coverage.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
17	Employer Identification number (EIN)	The nine digits EIN of the provider of the coverage.	EIN
18	Contact telephone number	The telephone number, including area code, of the provider of the coverage.	ContactPhoneNum
19	Street Address (Including room or suite no.)	The complete mailing address of the provider of the coverage. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used. Choice between CountryCd and CountryName	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
20	City or Town		
21	State or province		
22	Country and ZIP or Foreign Postal Code		

Form Line Num	1095-B Data Element	Definition	XML Element Name
Part IV Covered Individuals (Enter the Information for each covered individual(s))			CoveredIndividualGrp
23a-28a	Name of covered individual(s)	Name of each covered individual.	CoveredIndividualName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
23b-28b	SSN	The nine-digit social security number (SSN) of each covered individual.	SSN
23c-28c	DOB (If SSN is not Available)	The data of birth of each covered individual – only if SSN is not available	BirthDt
23d-28d	Covered All 12 Months	Check box indicating which months the covered individual was covered for at least one day if the covered individual was not covered for at least one day for all 12 months of the calendar year.	CoveredIndividualAnnualInd
23e-28e	Jan		CoveredIndividualMonthlyInd JanInd
23e-28e	Feb		FebInd
23e-28e	Mar		MarInd
23e-28e	Apr		AprInd
23e-28e	May		MayInd
23e-28e	Jun		JunInd
23e-28e	Jul		JulInd
23e-28e	Aug		AugInd
23e-28e	Sep		SeptrInd
23e-28e	Oct		OctInd
23e-28e	Nov		NovInd
23e-28e	Dec		DecInd

Table 6-9: Form 1094-C

Form Line Num	1094-C Data Element	Definition	XML Element Name
N/A	Corrected	Identifies the Information Return as containing	CorrectedInd

Form Line Num	1094-C Data Element	Definition	XML Element Name
		corrections to the previously transmitted 1095-B.	
N/A	Corrected Submission Info Grp	Information to identify the submission(Form 1094-C) being corrected	CorrectedSubmissionInfoGrp CorrectedUniqueSubmissionId CorrectedSubmissionPayeeName CorrectedSubmissionPayeeTIN
N/A	Calendar Year	Tax Year	TaxYr
Part I Applicable Large Employer Member (ALE Member)			EmployerInformationGrp
1	Name of ALE Member (Employer)	The employer's name.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
2	Employer identification number (EIN)	The employers 9-digit EIN	EmployerEIN
3	Street address (including room or suite no.)	The employer's complete mailing address. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used.	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
4	City or town		
5	State or province		
6	Country and ZIP or foreign postal code		
7	Name of person to contact	Name of the person to contact who is responsible for answering any questions.	ContactNameGrp PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
8	Contact telephone number	Contact telephone number, including area code, of the person to contact who is responsible for answering any questions.	ContactPhoneNum
9	Name of Designated Government Entity (only if applicable)	The name of the Designated Government Entity (DGE) if a DGE is filing on behalf of the employer	GovtEntityEmployerInfoGrp BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
10	Employer identification	The DGE's 9-digit EIN	EmployerEIN

Form Line Num	1094-C Data Element	Definition	XML Element Name
	number (EIN)		
11	Street address (including room or suite no.)	The DGE's complete mailing address. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then ForeignAddressGrp will be used.	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
12	City or town		
13	State or province		
14	Country and ZIP or foreign postal code		
15	Name of person to contact	Name of the person to contact who is responsible for answering any questions.	ContactNameGrp PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
16	Contact telephone number	Contact telephone number, including area code, of the person to contact who is responsible for answering any questions.	ContactPhoneNum
17	Reserved	The line is reserved for future use.	
18	Total number of Forms 1095-C submitted with this transmittal	The total number of Forms 1095-C submitted with this Form 1094-C transmittal.	Form1095CAttachedCnt
Part II ALE Member Information			
19	Is this the authoritative transmittal for this ALE Member?	If checkbox is checked, identifies the Form 1094-C transmittal as the Authoritative Transmittal to report aggregate employer-level data for the employer.	AuthoritativeTransmittalInd
20	Total number of Forms 1095-C filed by and/or on behalf of ALE Member	The total number of Forms 1095-C that will be filed by and/or on behalf of the employer.	TotalForm1095CALEMemberCnt
21	Is ALE Member a member of and Aggregated	If during any month of the calendar year the employer was a member of an	AggregatedGroupMemberInd

Form Line Num	1094-C Data Element	Definition	XML Element Name
	ALE Group?	Aggregated ALE Group, check “Yes” checkbox. Otherwise, check the “No” checkbox.	
22	Certifications of Eligibility	Check each applicable box if the employer meets the eligibility requirements and is using one of the Offer Methods and/or one of the forms of Transition Relief Indicated: A. Qualifying Offer Method B. Qualifying Offer Method Transition Relief C. Section 4980H Transition Relief D. 98% Offer Method	QualifyingOfferMethodInd QlfyOfferMethodTrnstReliefInd Section4980HReliefInd NinetyEightPctOfferMethodInd
N/A	Signature	Not required	JuratSignaturePIN
N/A	Title	Not required	PersonTitleTxt
N/A	Date	The date that the submission is completed.	SignatureDt
Part III ALE Member Information – Monthly			ALEMemberInformationGrp
23a-35a	Minimum Essential Coverage Offer Indicator	Indicates if employer offered MEC under an eligible employer-sponsored plan to at least 95% of its full-time employees and their dependents for either the entire calendar year or certain calendar months.	YearlyALEMemberDetail MinEssentialCvrOffrInd JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp MinEssentialCvrOffrInd
23b-35b	Full-Time Employee Count for ALE Member	The number of full-time employees for each month	JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp ALEMemberFTECnt
23c-35c	Total Employee Count for ALE Member	The total number of employees (full-time and nont-full-time) for each calendar month.	YearlyALEMemberDetail TotalEmployeeCnt JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp TotalEmployeeCnt
23d-35d	Aggregated Group Indicator	Indicates employer was a member of an Aggregated ALE either for the entire calendar year or certain calendar months.	YearlyALEMemberDetail AggregatedGroupInd JanALEMonthlyInfoGrp- DecALEMonthlyInfoGrp AggregatedGroupInd
23e-35e	Section 4980H Transition Relief Indicator	Indicates if the employer is eligible for Section 4980H Transition Relief and the 50-99 Relief (Code A), or is eligible for Section 4980H Transition Relief and is eligible for the 100 or More	YearlyALEMemberDetail ALESect4980HTrnstReliefCd JanALEMonthly – DecAleMonthly ALESect4980HTrnstReliefCd

Form Line Num	1094-C Data Element	Definition	XML Element Name
		Relief (Code B)	
Pat IV Other ALE Members of Aggregated ALE Group			OtherALEMembersGrp
36-65	Other ALE Members of Aggregated ALE Group Name	The names and EIN of the other Aggregated ALE Group members (up to 30) , if the employer is a member of an Aggregated ALE Group for any month of the calendar year.	BusinessName BusinessNameLine1Txt BusinessNameLine2Txt
36-65	EIN		EIN

Table 6-10: Form 1095-C

Form Line Num	1095-C Data Element	Definition	XML Element Name
N/A	Corrected	Identifies the Information Return as containing corrections to the previously transmitted 1095-B.	CorrectedInd
N/A	Corrected Record Info Grp	Information to identify the record being corrected	CorrectedRecordInfoGrp CorrectedUniqueRecordId CorrectedRecordPayeeName CorrectedRecordPayeeTIN
N/A	Calendar Year	Tax Year	TaxYr
Part I Employee			EmployeeInfoGrp
1	Name of employee	The name of the employee	OtherCompletePersonName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
2	Social security number (SSN)	The 9-digit SSN of the employee	SSN
3	Street address (including apartment no.)	The employee's complete address. IRS XML schema provides a choice between using US Address or Foreign Address. Differences are noted in individual fields on the right. If TransmitterForeignEntityInd is true then	MailingAddressGrp USAddressGrp AddressLine1Txt AddressLine2Txt CityNm USStateCd USZIPCd USZIPExtensionCd Or ForeignAddressGrp AddressLine1Txt
4	City or town		
5	State or province		
6	Country and ZIP or foreign postal code		

Form Line Num	1095-C Data Element	Definition	XML Element Name
		ForeignAddressGrp will be used.	AddressLine2Txt CityNm CountryCd - OR CountryName ForeignProvinceNm ForeignPostalCd
Applicable Large Employer Member (ALE Member)			
10	Contact telephone number	Contact telephone number, including area code, of the person to contact who is responsible for answering any questions.	ContactPhoneNum
Part II Employee Offer and Coverage			
14	Offer of Coverage	The applicable code from Code Series 1, either for "All 12 Months" if the same code applies for all 12 calendar months, or the applicable code for each month (see form instructions for Code Series 1 values). 1A 1B 1C 1D 1E 1F 1G 1H 1I 2A 2B 2C 2D 2E 2F 2G 3A 3B 3C 3D 3E 3F 3G	EmployeeOfferAndCoverageGrp AnnualOfferOfCoverageCd MonthlyOfferCoverageGrp JanOfferCd - DecOfferCd
15	Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	The amount of the employee share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that is offered to the employee (only if line 15 is 1B, 1C, 1D, or 1E).	EmployeeOfferAndCoverageGrp AnnlShrLowestCostMthlyPremAmt MonthlyShareOfLowestCostMonthlyPremGrp JanuaryAmt - DecemberAmt
16	Applicable Section 4980H Safe Harbor	The applicable code from Series 2, either for "All 12 Months" if the same code applies for all 12 calendar months, or the applicable code for each month (see form instructions for Code Series 2 values). 2A 2B 2C 2D 2E 2F 2G 2H 2I	EmployeeOfferAndCoverageGrp AnnualSafeHarborCd MonthlySafeHarborGrp JanSafeHarborCd - DecSafeHarborCd
Part III Covered Individuals			

Form Line Num	1095-C Data Element	Definition	XML Element Name
N/A	Checkbox indicating if Employer provided self-insured coverage.	If the employer is completing Part III, enter “X” in the check box in Part III. If the employer is not completing Part III, do not enter“ X” in the check box in Part III.	CoveredIndividualInd
17a-22a	Name of covered individuals	The name of each covered individual.	CoveredIndividualGrp CoveredIndividualName PersonFirstNm PersonMiddleNm PersonLastNm SuffixNm
17b-22b	SSN	The 9-digit SSN for each covered individual.	CoveredIndividualGrp SSN
17c-22c	DOB (if SSN not available)	The date of birth for the covered individual if SSN is blank.	CoveredIndividualGrp BirthDt
17d-22d	Annual or Monthly Coverage	Checkbox if the individual was covered for at least one day per month for all 12 months f the calendar year.	CoveredIndividualGrp CoveredIndividualAnnualInd
17e-22e	Months of Coverage	Checkboxes indicating which months the individual was covered for at least one day if the individual was not covered for all 12 months of the calendar year.	CoveredIndividualGrp CoveredIndividualMonthlyInd JanuaryInd - DecemberInd

8 Example ISS-A2A Web Service Messages

8.1 Transmitter Services SOAP Messages

- ACABulkRequestTransmitterStatusDetailRequestMessage
- ACABulkRequestTransmitterStatusDetailResponseMessage
- ACABatchSubmissionStatusDetailRequest
- ACABatchSubmissionStatusDetailResponse

8.1.1 IRS-ACASubmitService SOAP Request Message – Manifest Header (ACAGetTransmitterBulkRequestService.wsdl)

The ACABusinessHeader, WSSESecurity, ACASecurity and ACATransmitterManifestReqDtl elements are required for a SOAP request message sent by a transmitter to be sent to transmission to the IRS. The root element for the Manifest Header XML Schema is found in the IRS-Form1094-1095BCTransmitterReqMessage.xsd file located in the MSG folder.

See Section 7.1.4 for details on the ACABusinessHeader XML. See Section 5.2 for details on the WSSESecurity and ACASecurity XML.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:TransmitterManifestRequest xmlns:p="urn:us:gov:treasury:irs:msg:form1094-
1095BCtransmitterreqmessage" xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterreqmessage
IRS-Form1094-1095BCTransmitterReqMessage.xsd ">
  <p1:ACATransmitterManifestReqDtl>
    <p1:PaymentYr>2014</p1:PaymentYr>
    <p1:PriorYearDataInd>false</p1:PriorYearDataInd>
    <p2:EIN>123456789</p2:EIN>
    <p1:TransmissionTypeInd>O</p1:TransmissionTypeInd>
    <p1:TestFileInd>P</p1:TestFileInd>
    <p1:TransmitterForeignEntityInd>true</p1:TransmitterForeignEntityInd>
    <p1:TransmitterNameGrp>
      <p2:PersonFirstName>John</p2:PersonFirstName>
      <p2:PersonLastName>Doe</p2:PersonLastName>
    </p1:TransmitterNameGrp>
    <p1:CompanyInformationGrp>
      <p1:CompanyNm>John Doe Inc</p1:CompanyNm>
      <p1:MailingAddressGrp>
        <p2:USAddressGrp>
          <p2:AddressLine1Txt>p2:AddressLine1Txt</p2:AddressLine1Txt>
          <p2:AddressLine2Txt>p2:AddressLine2Txt</p2:AddressLine2Txt>
          <p2:CityNm>Anycity</p2:CityNm>
          <p2:USStateCd>ST</p2:USStateCd>
          <p2:USZIPCd>22156</p2:USZIPCd>
        </p2:USAddressGrp>
      </p1:MailingAddressGrp>
      <p1:ContactNameGroup>
        <p2:PersonFirstName>Jane</p2:PersonFirstName>
```

```
        <p2:PersonLastName>Doe</p2:PersonLastName>
      </p1:ContactNameGroup>
      <p1:ContactPhoneNumber>0119122344778</p1:ContactPhoneNumber>
    </p1:CompanyInformationGrp>
    <p1:VendorInformationGrp>
      <p1:VendorInd>I</p1:VendorInd>
      <p1:ContactNameGrp>
        <p2:PersonFirstName>Jane</p2:PersonFirstName>
        <p2:PersonLastName>Doe</p2:PersonLastName>
      </p1:ContactNameGrp>
      <p1:ContactPhoneNum>2228887777</p1:ContactPhoneNum>
    </p1:VendorInformationGrp>
    <p1:TotalPayeeCnt>1</p1:TotalPayeeCnt>
    <p1:TotalPayerRecordCnt>100</p1:TotalPayerRecordCnt>
    <p1:SoftwareID>p1:SoftwareID</p1:SoftwareID>
    <p1:FormTypeCd>1094/1095B</p1:FormTypeCd>
    <p2:BinaryFormatCd>application/xml</p2:BinaryFormatCd>
    <p2:ChecksumAugmentationNum>1F</p2:ChecksumAugmentationNum>
    <p2:AttachmentByteSizeNum>44725</p2:AttachmentByteSizeNum>
    <p2:DocumentSystemFileNm>p2:DocumentSystemFileNm</p2:DocumentSystemFileNm>
  </p1:ACATransmitterManifestReqDtl>
</p:TransmitterManifestRequest>
```

8.1.2 IRS-ACASubmitService SOAP Request Message – Form Data File

The following sample XML includes the Form Data File elements required for a SOAP request message sent by a transmitter to send a Form 1094/1095-B transmission to the IRS. The root element for the Form 1094/1095-B Form Data File XML Schema is found in the IRS-Form1094-1095BTransmitterUpstreamMessage.xsd file located in the MSG folder.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:Form109495BTransmittalUpstream xmlns:p="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage" xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-
1095Btransmitterupstreammessage IRS-Form1094-1095BTransmitterUpstreamMessage.xsd ">
  <p1:Form1094BUpstreamDetail lineNum="0" recordType="">
    <p1:SubmissionId>1</p1:SubmissionId>
    <p2:TaxYr>2014</p2:TaxYr>
    <p1:BusinessName>
      <p1:BusinessNameLine1Txt>ACME Widgets</p1:BusinessNameLine1Txt>
      <p1:BusinessNameLine2Txt>BusinessNameLine2Txt</p1:BusinessNameLine2Txt>
    </p1:BusinessName>
    <p2:BusinessNameControlTxt>ACME</p2:BusinessNameControlTxt>
    <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
    <p2:EmployerEIN>000000000</p2:EmployerEIN>
    <p1:ContactNameGrp>
      <p2:PersonFirstNm>PersonFirstNm</p2:PersonFirstNm>
      <p2:PersonMiddleNm>PersonMiddleNm</p2:PersonMiddleNm>
      <p2:PersonLastNm>PersonLastNm</p2:PersonLastNm>
      <p2:SuffixNm>SuffixNm</p2:SuffixNm>
    </p1:ContactNameGrp>
```

```
    <p1:ContactPhoneNum>1234567890</p1:ContactPhoneNum>
    <p1:MailingAddressGrp>
      <p2:USAddressGrp>
        <p2:AddressLine1Txt>AddressLine1Txt</p2:AddressLine1Txt>
        <p2:AddressLine2Txt>AddressLine2Txt</p2:AddressLine2Txt>
        <p2:CityNm>CityNm</p2:CityNm>
        <p2:USStateCd>AL</p2:USStateCd>
        <p2:USZIPCd>20001</p2:USZIPCd>
        <p2:USZIPExtensionCd>0000</p2:USZIPExtensionCd>
      </p2:USAddressGrp>
    </p1:MailingAddressGrp>
    <p1:Form1095BAttachedCnt>1</p1:Form1095BAttachedCnt>

    <p1:Form1095BUpstreamDetail lineNum="0" recordType="">
      <p1:RecordId>1</p1:RecordId>
      <p2:CorrectedInd>true</p2:CorrectedInd>
      <p1:CorrectedRecordInfoGrp>
        <p1:CorrectedUniqueRecordId>1095B-15-
00000283:SYS12:BB000::T|1|1</p1:CorrectedUniqueRecordId>
        <p1:CorrectedRecordPayeeName>
          <p2:PersonFirstNm>PersonFirstNm</p2:PersonFirstNm>
          <p2:PersonMiddleNm>PersonMiddleNm</p2:PersonMiddleNm>
          <p2:PersonLastNm>PersonLastNm</p2:PersonLastNm>
          <p2:SuffixNm>SuffixNm</p2:SuffixNm>
        </p1:CorrectedRecordPayeeName>
        <p1:CorrectedRecordPayeeTIN>123456789</p1:CorrectedRecordPayeeTIN>
      </p1:CorrectedRecordInfoGrp>
      <p2:TaxYr>2014</p2:TaxYr>
      <p1:PolicyHolderInfoGrp>
        <p1:PolicyHolderName>
          <p2:PersonFirstNm>PersonFirstNm</p2:PersonFirstNm>
          <p2:PersonMiddleNm>PersonMiddleNm</p2:PersonMiddleNm>
          <p2:PersonLastNm>PersonLastNm</p2:PersonLastNm>
          <p2:SuffixNm>SuffixNm</p2:SuffixNm>
        </p1:PolicyHolderName>
        <p2:PersonNameControlTxt>ABCD</p2:PersonNameControlTxt>
        <p2:TINRequestTypeCd>INDIVIDUAL_TIN</p2:TINRequestTypeCd>
        <p2:SSN>123456789</p2:SSN>
        <p2:BirthDt>2001-01-01</p2:BirthDt>
        <p1:MailingAddressGrp>
          <p2:USAddressGrp>
            <p2:AddressLine1Txt>p2:AddressLine1Txt</p2:AddressLine1Txt>
            <p2:CityNm>CityNm</p2:CityNm>
            <p2:USStateCd>AL</p2:USStateCd>
            <p2:USZIPCd>20001</p2:USZIPCd>
          </p2:USAddressGrp>
        </p1:MailingAddressGrp>
        <p1:PolicyOriginCd>A</p1:PolicyOriginCd>
      </p1:PolicyHolderInfoGrp>
      <p1:SponsoringEmployerInfoGrp>
        <p1:BusinessName>
          <p1:BusinessNameLine1Txt>BusinessNameLine1Txt</p1:BusinessNameLine1Txt>
          <p1:BusinessNameLine2Txt>BusinessNameLine2Txt</p1:BusinessNameLine2Txt>
        </p1:BusinessName>
        <p2:BusinessNameControlTxt>ABCD</p2:BusinessNameControlTxt>
```

```
      <p2:EIN>123456789</p2:EIN>
      <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
      <p1:MailingAddressGrp>
        <p2:USAddressGrp>
          <p2:AddressLine1Txt>AddressLine1Txt</p2:AddressLine1Txt>
          <p2:AddressLine2Txt>AddressLine1Txt</p2:AddressLine2Txt>
          <p2:CityNm>CityNm</p2:CityNm>
          <p2:USStateCd>AL</p2:USStateCd>
          <p2:USZIPCd>20001</p2:USZIPCd>
        </p2:USAddressGrp>
      </p1:MailingAddressGrp>
    </p1:SponsoringEmployerInfoGrp>
    <p1:IssuerInfoGrp>
      <p1:BusinessName>
        <p1:BusinessNameLine1Txt>BusinessNameLine1Txt</p1:BusinessNameLine1Txt>
        <p1:BusinessNameLine2Txt>BusinessNameLine2Txt</p1:BusinessNameLine2Txt>
      </p1:BusinessName>
      <p2:BusinessNameControlTxt>ABCD</p2:BusinessNameControlTxt>
      <p2:TINRequestTypeCd>BUSINESS_TIN</p2:TINRequestTypeCd>
      <p2:EIN>123456789</p2:EIN>
      <p1:ContactPhoneNum>1234567890</p1:ContactPhoneNum>
      <p1:MailingAddressGrp>
        <p2:USAddressGrp>
          <p2:AddressLine1Txt>AddressLine1Txt</p2:AddressLine1Txt>
          <p2:AddressLine2Txt>AddressLine2Txt</p2:AddressLine2Txt>
          <p2:CityNm>CityNm</p2:CityNm>
          <p2:USStateCd>AL</p2:USStateCd>
          <p2:USZIPCd>20001</p2:USZIPCd>
        </p2:USAddressGrp>
      </p1:MailingAddressGrp>
    </p1:IssuerInfoGrp>
    <p1:CoveredIndividualGrp>
      <p1:CoveredIndividualName>
        <p2:PersonFirstNm>PersonFirstNm</p2:PersonFirstNm>
        <p2:PersonMiddleNm>PersonMiddleNm</p2:PersonMiddleNm>
        <p2:PersonLastNm>PersonLastNm</p2:PersonLastNm>
        <p2:SuffixNm>SuffixNm</p2:SuffixNm>
      </p1:CoveredIndividualName>
      <p2:PersonNameControlTxt>ABCD</p2:PersonNameControlTxt>
      <p2:TINRequestTypeCd>INDIVIDUAL_TIN</p2:TINRequestTypeCd>
      <p2:SSN>123456789</p2:SSN>
      <p2:BirthDt>2001-01-01</p2:BirthDt>
      <p1:CoveredIndividualAnnualInd>X</p1:CoveredIndividualAnnualInd>
      <p1:CoveredIndividualMonthlyInd>
        <p1:JanuaryInd>X</p1:JanuaryInd>
        <p1:FebruaryInd>X</p1:FebruaryInd>
        <p1:MarchInd>X</p1:MarchInd>
        <p1:AprilInd>X</p1:AprilInd>
        <p1:MayInd>X</p1:MayInd>
        <p1:JuneInd>X</p1:JuneInd>
        <p1:JulyInd>X</p1:JulyInd>
        <p1:AugustInd>X</p1:AugustInd>
        <p1:SeptemberInd>X</p1:SeptemberInd>
        <p1:OctoberInd>X</p1:OctoberInd>
        <p1:NovemberInd>X</p1:NovemberInd>
```

```
          <p1:DecemberInd>X</p1:DecemberInd>
        </p1:CoveredIndividualMonthlyInd>
      </p1:CoveredIndividualGrp>
    </p1:Form1095BUpstreamDetail>
  </p1:Form1094BUpstreamDetail>
</p:Form109495BTransmittalUpstream>
```

8.1.3 IRS-ACASubmitService SOAP Response Message

The following sample XML includes the Manifest Header elements required in the SOAP Response message sent by IRS to the transmitter. The SOAP Response message is returned to the transmitter as part of the synchronous session for sending transmissions to the IRS. The root element for the SOAP Response message XML Schema (applies to both Form 1094/1095-B and Form 1094/1095-C) is found in the IRS-Form1094-1095BCTransmitterRespMessage.xsd file located in the MSG folder.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:TransmitterManifestResponse
xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterrespmessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterrespmessage
IRS-Form1094-1095BCTransmitterRespMessage.xsd ">
  <p1:ACATransmitterManifestRespDtl>
    <p1:UniqueTransmitterId>p1:UniqueTransmitterId</p1:UniqueTransmitterId>
    <p1:TransmitterControlCd>BB002</p1:TransmitterControlCd>
    <p1:ShipmentRecordNum>BB00200</p1:ShipmentRecordNum>
    <p2:ReceiptId>p2:ReceiptId</p2:ReceiptId>
    <p1:FormTypeCd>1094/1095B</p1:FormTypeCd>
    <p2:Timestamp>2014-12-31T12:00:00Z</p2:Timestamp>
    <p2:SubmissionStatusCd>Accepted</p2:SubmissionStatusCd>
    <p2:ErrorMessageDetail>
      <p2:ErrorMessageCd>p2:ErrorMessageCd</p2:ErrorMessageCd>
    </p2:ErrorMessageDetail>
    <p2:DocumentSystemFileNm>p2:DocumentSystemFileNm</p2:DocumentSystemFileNm>
  <p2:ChecksumAugmentationNum>p2:ChecksumAugmentationNum</p2:ChecksumAugmentationNum>
    <p2:AttachmentByteSizeNum>14556</p2:AttachmentByteSizeNum>
  </p1:ACATransmitterManifestRespDtl>
</p:TransmitterManifestResponse>
```

8.1.4 IRS-ACAAckngService SOAP Request Message

The SOAP Request message for the Acknowledgement (status and processing detail) requires the ACABusinessHeader, ACASecurityHeader and WSSESecurity elements. See Section 5.2 for the requirements relevant to the ACASecurityHeader and the WSSESecurity elements.

The following sample XML includes the ACABusinessHeader element required in the SOAP Request message sent by the transmitter to IRS to retrieve the Acknowledgement for a given transmission. The root element for the ACABusinessHeader XML Schema is found in the IRS-Form1094-1095BCTransmitterRespMessage.xsd file located in the MSG folder.

```
<?xml version="1.0" encoding="UTF-8"?>
```

```
<p:ACABusinessHeader xmlns:p="urn:us:gov:treasury:irs:msg:acabusinessheader"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:acabusinessheader IRS-
ACABusinessHeaderMessage.xsd ">
  <p1:ACATransmitterBusinessHeaderRequest>
    <p1:UniqueTransmissionId>token</p1:UniqueTransmissionId>
    <p2:Timestamp>2014-12-31T12:00:00Z</p2:Timestamp>
  </p1:ACATransmitterBusinessHeaderRequest>
</p:ACABusinessHeader>
```

8.1.5 IRS-ACAAckngService SOAP Response Message

The following sample XML provided by the IRS as a response to a status service request made by the transmitter. The SOAP Response message is returned to the transmitter as part of the synchronous session. The root element for the SOAP Response message XML Schema (applies to both Form 1094/1095-B and Form 1094/1095-C) is found in the IRS-Form1094-1095BCResponseAckMessage.xsd file located in the MSG folder.

```
<?xml version="1.0" encoding="UTF-8"?>
<p:FormBCTransmittalAckResponse xmlns:p="urn:us:gov:treasury:irs:msg:form1094-
1095bcresponseackmessage" xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095bcresponseackmessage
IRS-Form1094-1095BCResponseAckMessage.xsd ">
  <p1:ACATransmitterResponseAckGrp>
    <p2:ReceiptId>p2:ReceiptId</p2:ReceiptId>
    <p1:TransmitterControlCd>p1:TransmitterControlCd</p1:TransmitterControlCd>
  </p1:ACATransmitterResponseAckGrp>
</p:FormBCTransmittalAckResponse>

<p:TransmitterManifestResponse xmlns:p="urn:us:gov:treasury:irs:msg:form1094-
1095BCtransmitterrespmessage" xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmitterrespmessage
IRS-Form1094-1095BCTransmitterRespMessage.xsd ">
  <p1:ACATransmitterManifestRespDtl>
    <p1:UniqueTransmitterId>p1:UniqueTransmitterId</p1:UniqueTransmitterId>
    <p1:TransmitterControlCd>p1:BB002</p1:TransmitterControlCd>
    <p1:ShipmentRecordNum>BB00200</p1:ShipmentRecordNum>
    <p2:ReceiptId>p2:ReceiptId</p2:ReceiptId>
    <p1:FormTypeCd>1094/1095B</p1:FormTypeCd>
    <p2:Timestamp>2014-12-31T12:00:00Z</p2:Timestamp>
    <p2:SubmissionStatusCd>Accepted</p2:SubmissionStatusCd>
    <p2:ErrorMessageDetail>
      <p2:ErrorMessageCd>p2:ErrorMessageCd</p2:ErrorMessageCd>
    </p2:ErrorMessageDetail>
    <p2:DocumentSystemFileNm>p2:DocumentSystemFileNm</p2:DocumentSystemFileNm>
<p2:ChecksumAugmentationNum>p2:ChecksumAugmentationNum</p2:ChecksumAugmentationNum>
    <p2:AttachmentByteSizeNum>14556</p2:AttachmentByteSizeNum>
  </p1:ACATransmitterManifestRespDtl>
```

```
</p:TransmitterManifestResponse>
```

8.1.6 IRS- ACAAckngService SOAP Response Message – Error Data File

The following sample XML includes the Error Data File elements that are sent by the IRS to a transmitter to provide error status detail. The root element for the Form 1094/1095-B Error Data File XML Schema is found in the IRS-Form1094-1095BCTransmitterMessage.xsd file located in the MSG folder.

```
<p:FormBCTransmitterSubmissionDtl
xmlns:p="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage"
xmlns:p1="urn:us:gov:treasury:irs:ext:aca:air:6.2"
xmlns:p2="urn:us:gov:treasury:irs:common"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="urn:us:gov:treasury:irs:msg:form1094-1095BCtransmittermessage
IRS-Form1094-1095BCTransmitterMessage.xsd ">
  <p1:ACATransmitterSubmissionDetail>
    <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>1095B-15-
00000283:SYS12:BB01G::T|1</p1:UniqueSubmissionId>
      <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR400</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Tax Year is incorrect</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
   <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>1095B-15-
00000284:SYS12:BB01G::T|1</p1:UniqueSubmissionId>
        <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR401</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Filer TIN Type is missing</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
    <p1:TransmitterErrorDetailGrp>
      <p1:UniqueSubmissionId>1095B-15-
00000285:SYS12:BB01G::T|1</p1:UniqueSubmissionId>
        <p2:ErrorMessageDetail>
        <p2:ErrorMessageCd>AIRBR609</p2:ErrorMessageCd>
        <p2:ErrorMessageTxt>Origin of the Policy is missing</p2:ErrorMessageTxt>
        <p2:XpathContent>p2:XpathContent</p2:XpathContent>
      </p2:ErrorMessageDetail>
    </p1:TransmitterErrorDetailGrp>
  </p1:ACATransmitterSubmissionDetail>
</p:FormBCTransmitterSubmissionDtl>
```

9 General Philosophy on Data Elements in XML Schemas

In general, most data elements in the schemas for each form, schedule, and supporting document have been declared optional. Most of the required elements are in the schema for the SOAP message header. The schema for the SOAP message header contains identifying information about the entity filing the return, the officer responsible for the data in the return, the preparer, and the preparing firm. Hence there are very few data elements that are required.

This philosophy of keeping most data elements optional in the schemas is consistent with the way paper returns are filed, i.e., the taxpayer and return preparer have the responsibility to provide information as specified by IRS forms, instructions, and regulations.

10 Validating a Transmission against XML Schema

10.1 Structure of Transmission

Following is a high-level content model of a transmission XML:

```
Transmission

SOAP Envelope
SOAP Header
      ACA Business Header
      ACA Security Header
      WSSESecurity Header
      Manifest Header
SOAP Body
      Form Data File (MTOM Attachment)
```

10.2 Validation of Transmission

Validation of Transmission requires that the transmission, which is XML document, complies with latest published XML schema, schema versioning rules, encoding scheme, etc. This section covers important aspects of transmission validation rules.

When entering character data into an XML document, it is important to ensure that the specified encoding supports the characters provided. By design, AIR uses Unicode Transformation Format-8 (UTF-8). AIR does not support any other encoding scheme (for example, UTF-16 and UTF-32)

Schema versions are baselined as major or minor releases. A major release is not backward compatible. That is to say, that XML documents developed against an older release of the XML Schema will not validate against the updated release of the XML Schema. A release of the XML Schema is considered major if it introduces mandatory (required) structural changes (e.g., an “optional” XML element is changed to “required” or new “required” elements are introduced). Whereas a minor release of the XML Schema is backward compatible in that no mandatory structural changes are introduced (e.g., a “required” XML element is changed to “optional” or new “optional” XML elements are introduced).

Transmissions will be validated against the applicable major version, including all minor releases pertaining to the major version, of an XML Schema against which the XML document was generated.

For example, the current baselined version of the XML Schema is 2016v2abc for PY2016. A transmitter submits prior year data that was generated against XML Schema 2015v1def that was baselined for PY2015. That XML document will be validated against the 2015v1 XML Schema including all minor releases.

As another example, the current baselined version of the XML Schema is 2016v2.42. A transmitter submits an XML document generated against an older version of the XML Schema 2016v2.14. The XML document will be validated against the 2016v2.42 XML Schema since it is backward compatible with the 2016v2.14 schema.

Below are some XML resources regarding XML Schemas and software tools and parsers. (These resources are provided for information only—the IRS is not endorsing any product.)

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: http://www.xmlspy.com/
- Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft MSDN library: http://www.microsoft.com/xml

Note: You may choose any third party parser toolkit or use your own.

10.3 Validating the Transmission Envelope Including Contents

The transmission file is a MIME multi-part document that conforms to the "SOAP 1.1 with attachments" standard. It consists of two parts: the SOAP envelope and the SOAP attachment. The SOAP envelope maintains transmission level information, and the SOAP attachment contains the returns. MIME boundaries separate the two parts in the multi-part document. The SOAP envelope consists of a SOAP header and a SOAP body. The SOAP header, also referred to as the *transmission header* in the AIR system, contains information about the transmitter and the transmission. The SOAP body, also referred to as the *transmission manifest*, contains a list of all returns included in the SOAP attachment. Validation of the SOAP envelope (a.k.a., transmission envelope) including its contents consists of the following steps.

1. Validate the SOAP envelope XML instance against the SOAP schema, `SOAP.xsd`. The standard SOAP schema has been used without modification: `http://schemas.xmlsoap.org/soap/envelope/`.
2. Validate SOAP header against schema. SOAP header consists of two elements:
   - `ACABusinessHeader`
   - `ACABatchManifestDetail`

   `ACABusinessHeader` and `ACABatchManifestDetail` are defined in IRS-CAC.xsd file.
3. Validate SOAP body against schema. SOAP body consists of one element:
   - `BulkRequestTransmitter`

The structure and content of the transmission file and each return included in the transmission file is validated to ensure that it conforms to the structure published by the IRS and the rules established by the IRS.

- The structure of the transmission file is checked for conformance to MIME standard, and the structure of the return data is checked to ensure that it conforms to the XML Schemas published by the IRS.
- The return data is validated against the IRS databases and checked for conformance to business rules published by the IRS.

10.4 How Errors are Reported

When either structural violations are discovered or the data fails one or more business rules, errors are generated and reported to the transmitter in an Error Data File when the transmitter requests the Acknowledgement for the transmission.

The headers in the transmission file are validated to ensure that their values (and their parameter values, if any) are set correctly. The content of the transmission envelope is validated to ensure that it is structurally correct (XML Schema validation per SOAP1.1) and each reference in the transmission manifest is found in the transmission file. If the transmission file structure fails XML Schema validation or violates certain fatal manifest rules published by the IRS, the entire transmission is rejected. The returns included within the transmission file are NOT checked for errors in this case.

If the transmission file structure conforms to IRS manifest and manifest business rules, then each return in the transmission file is validated to make sure that the data is structurally correct and conforms to the published business rules. Structural correctness means that the data conforms to the published XML Schemas. For example, all required elements are present and they conform to their established cardinality. Conforming to business rules means that the relationships among the data elements hold as stated in the published business rules. When structural violations are discovered or the data fails one or more business rules, errors are generated, persisted within the IRS AIR application and reported to the transmitter in an Error Data File.

AIR performs two types of validations against a transmission:

- Structural Validation – Conformance of XML data against the published schemas
- Business Rule Validation – Conformance of data to the established relationships among data elements

As stated above, when a structural violation is discovered in the transmission file, the transmission is rejected. For example, if the ID of the transmitter (e. g., TCC) is not included in the transmission header, the transmission is rejected and the content of the attached Form Data File is not examined.

On the other hand, when a structural violation (conformance of XML data against published schema i.e. not well-formed or missing required elements) is discovered in a return, *the entire transmission is rejected*. When the data violates a business rule that checks data against an IRS database (e.g., the UTID or TCC provided is not listed in the IRS database) or when the data violates a business rule that checks for data consistency, then *the return is accepted-with-error* and errors are reported back to the transmitter in Error Data File. Errors reported to the transmitter needs to be corrected and resubmitted to IRS.

11 Reporting Business Rule Validation Errors

The AIR Project will process health coverage data received via Issuer Information Returns (Forms 1094-B, *Transmittal of Health Coverage Information Returns* and 1095-B, *Health Coverage*) and Employer Information Returns (Forms 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns* and 1095-C, *Employer-Provided Health Insurance Offer and Coverage*). The AIR Project will ensure that all AIR data is processed according to approved requirements and validated according to business rules. The business rules are applied in order to validate the received data and perform error analysis.

11.1 Overview

The structure and content of the transmission file and each included Information Return is validated to ensure it conforms to the published structure and rules established by the IRS. Structural validation includes validating a transmission against a schema which was covered in the previous section. Data validation of Information Returns includes validating a transmission against IRS business rules.

Sets of business rules specify the validation rules for Form 1094/1095-B and Form 1094/1095-C Information Returns. The business rules are tailored to accommodate unique data elements/schema items, various potential error conditions and other particulars of the ACA Information Returns.

11.2 Data Validation and Error Reporting

The IRS business rules specify the potential error conditions for each Information Return element and indicate if the error is reported (via error statement and/or code) to the transmitter. It must be noted that “faults” (described in the next section) differ from validation errors – a fault is an issue during transmission whereas a validation error is the result of business rules processing.

When data elements fail business rules, errors are generated and reported to the transmitter via a status request. Structural/Schema errors result in the transmission being rejected. Information Return Business Rule validation will result in the errors being reported to the transmitter (when requested) and not a rejection for the voluntary filing period. After the voluntary filing period, rejections could occur at the submission/transmittal level (Form 1094 with associated Form 1095s) depending on the error condition.

11.2.1 Processing Status

When a transmitter requests the Acknowledgement for their transmission, the IRS returns one of the following statuses:

- Accepted
- Accepted with Errors
- Rejected
- Processing
- Not Found

In addition, any errors that were found when the transmission was processed are provided in the Error Data File. The next Section discusses the error codes and their respective descriptions.

11.2.2 Error Library

Appendix A, ACA 6.2 Error Code Library, contains the error codes and descriptions that may be returned to the transmitter.

The library is a live reference and changes as development progresses. The ACA 6.2 Error Code Library can be found at the following irs.gov web site: xxxxxx.irs.gov.

ACA 6.2 Error Code Library updates will be included and aligned with the XML Schema and the ACA AIR Business Rules for each major and minor release. SOAP Fault Response Messages

Instead of a response SOAP message, IRS may send a SOAP fault message to the transmitter if request SOAP message has a fatal error. This section describes conditions that will result in SOAP fault.

Conditions that cause a SOAP Fault response and their associated error codes and means of informing the transmitter about these errors are currently being developed and will be included in a future revision of this document.

12 SOAP Fault Response Messages

Instead of a response SOAP message, IRS may send a SOAP fault message to the transmitter if request SOAP message has a fatal error. This section describes conditions that will result in SOAP fault.

Conditions that cause a SOAP Fault response and their associated error codes and means of informing the transmitter about these errors are currently being developed and will be included in a future revision of this document.

Appendix A – ACA 6.2 Error Code Library

Error Code	Error Code Description	Mapping to Business Rules
AIRER601	Payload attachment error (MTOM) - unable to open the attachment	
AIRER602	Payload attachment error (MTOM) - unable to read the attachment	
AIRER604	Transmission not found	
	Additional Codes will be identified and added here related with system errors in the future	
	Duplicate Error(s)	
AIREX100	Rejected transmission - Error in SubmissionID (duplicate)	1094B-148, 1094C-211
AIREX101	Rejected transmission - Error in RecordID (duplicate)	1095B-160, 1095C-276
	TIN Validation Error(s)	
AIRTN500	TIN Validation Failed	1094B-154, 1095B-169, 187, 210 1094C-214, 223, 1095C-285, 317
	XML Schema Validation (Form/Record Level)	
AIRSH101	XML Schema Validation Failed in Manifest	
AIRSH102	XML Schema Validation Failed - not well formed or missing required elements	
Form 1094-B and 1095-B		
	Business Rules Errors - Consistency Checks Form 1094-B	
AIRBR400	Tax Year is incorrect	1094B-149
AIRBR401	Filer's TIN Type is missing	
AIRBR408	Filer's TIN Type is incorrect	1094B-151
AIRBR402	Filer's EIN is invalid - contains sequential numbers	1094B-152

Error Code	Error Code Description	Mapping to Business Rules
AIRBR403	Filer's EIN is invalid - has all the same digits	1094B-153
AIRBR404	Filer's contact phone number is missing	1094B-156
AIRBR405	Filer's mailing address is missing	1094B-157
AIRBR406	Total number of Forms 1095-B submitted with this transmittal is missing	1094B-158
AIRBR407	Total count of number of Forms 1095-B submitted with this transmittal is incorrect	1094B-159
	Business Rules Errors - Cardinality Checks Form 1094-B	
AIRBR500	Filer's name is missing	1094B-150
~~**AIRBR501**~~	~~Filer's name is invalid~~	This Error Code not used at this time
AIRBR502	Filer's name of person to contact is missing	1094B-155
	Business Rules Errors - Consistency Checks Form 1095-B	
AIRBR600	Tax Year is missing	1095B-161
AIRBR400	Tax Year is incorrect	1095B-162
AIRBR601	Tax Year reported on Form 1095 doesn't match the tax year reported on Form 1094	1095B-163
AIRBR602	Responsible individual's TIN Type is missing	1095B-165
AIRBR631	Responsible individual's TIN Type is incorrect	1095B-165
AIRBR603	Responsible individual's SSN and DOB are missing	1095B-166
AIRBR604	Responsible individual's SSN is invalid - contains sequential numbers	1095B-167
AIRBR605	Responsible individual's SSN is invalid - contains all the same digits	1095B-168
AIRBR635	Responsible Individual's SSN is invalid - contains alpha characters	
AIRBR636	Responsible Individual's SSN is invalid - is not nine digits	
AIRBR606	Responsible individual's DOB is in the future	1095B-170
AIRBR607	Responsible individual's DOB is earlier than Tax Year minus 120 years	1095B-171

Error Code	Error Code Description	Mapping to Business Rules
AIRBR608	Responsible individual's mailing address is missing	1095B-172
AIRBR609	Origin of the Policy is missing	1095B-173
AIRBR610	Origin of the Policy is incorrect	1095B-174
AIRBR611	SHOP Marketplace ID is not missing	1095B-175
AIRBR612	Employer's TIN Type is missing	1095B-177
AIRBR613	Employer's TIN Type is incorrect (is not an EIN)	1095B-177
AIRBR614	Employer's EIN is missing and Origin of Policy is code A	1095B-178
AIRBR615	Employer's EIN is invalid - contains sequential numbers	1095B-179
AIRBR616	Employer's EIN is invalid - contains all the same digits	1095B-180
AIRBR637	Employer's EIN is invalid - contains alpha characters	
AIRBR638	Employer's EIN is invalid - is not nine digits	
AIRBR617	Employer's mailing address is missing and Origin of Policy is code A	1095B-181
AIRBR618	Issuer's TIN Type is missing	1095B-183
AIRBR619	Issuer's TIN Type is incorrect (is not an EIN)	1095B-183
AIRBR620	Issuer's EIN is missing	1095B-184
AIRBR632	Issuer's EIN is invalid - contains sequential numbers	1095B-185
AIRBR633	Issuer's EIN is invalid - contains all the same digits	1095B-186
AIRBR639	Issuer's EIN is invalid - contains alpha characters	
AIRBR640	Issuer's EIN is invalid - is not nine digits	
AIRBR621	Issuer's Contact telephone number is missing	1095B-188
AIRBR622	Issuer's mailing address is missing	1095B-189
AIRBR623	Covered individual's TIN Type is missing	1095B-195
AIRBR624	Covered individual's TIN Type is incorrect (is not a SSN)	1095B-195
AIRBR625	Covered individual's SSN and DOB are missing	1095B-196, 197, 200, 201
AIRBR626	Covered individual's SSN is invalid - contains sequential numbers	1095B-198
AIRBR627	Covered individual's SSN is invalid - contains all the same digits	1095B-199
AIRBR641	Covered Individual's SSN is invalid - contains alpha characters	

Error Code	Error Code Description	Mapping to Business Rules
AIRBR642	Covered Individual's SSN is invalid - is not nine digits	
AIRBR628	Covered individual's DOB is in the future	1095B-202
AIRBR629	Covered individual's DOB is earlier than Tax Year minus 120 years	1095B-203
AIRBR634	Covered “All 12 months” checked and only some months checked	
AIRBR630	Covered individual's name or SSN or DOB are present, when Covered all 12 months not checked or no months checked	1095B-204, 205, 206, 207, 208, 209
	Business Rules Errors - Cardinality Checks Form 1095-B	
AIRBR700	Responsible individual's name is missing	1095B-164
AIRBR701	Employer's name is missing and Origin of Policy is code A	1095B-176
AIRBR702	Issuer's name is missing	1095B-182
AIRBR703	Covered individual's name is missing	1095B-190, 191, 192, 193, 194
Form 1094-C and 1095-C		
	Business Rules Errors - Consistency Checks Form 1094-C	
AIRBR400	Tax Year is incorrect	1094C-212
AIRBR800	Employer's TIN Type is missing	
AIRBR848	Employer's TIN Type is incorrect	1094C-215
AIRBR801	Employer's EIN is invalid - contains sequential numbers	1094C-216
AIRBR802	Employer's EIN is invalid - has all the same digits	1094C-217
AIRBR849	Employer's EIN is invalid - contains alpha characters	
AIRBR850	Employer's EIN is invalid - is not nine digits	
AIRBR803	Employer's mailing address is missing	1094C-218
AIRBR804	Employer's contact phone number is missing	1094C-220
AIRBR805	Designated Government Entity's TIN Type is missing	
AIRBR806	Designated Government Entity'sTIN Type is incorrect (is not an EIN)	1094C-224

Error Code	Error Code Description	Mapping to Business Rules
AIRBR807	Designated Government Entity's EIN is missing	1094C-225, 226
AIRBR808	Designated Government Entity's EIN is invalid - contains sequential numbers	1094C-227
AIRBR809	Designated Government Entity's EIN is invalid - has all the same digits	1094C-228
AIRBR851	Designated Government Entity's EIN is invalid - contains alpha characters	
AIRBR852	Designated Government Entity's EIN is invalid - is not nine digits	
AIRBR810	Designated Government Entity's mailing address is missing	1094C-229
AIRBR811	Designated Government Entity's contact phone number is missing	1094C-233, 234, 235
AIRBR812	Total number of Forms 1095-C submitted with this transmittal is missing	1094C-236
AIRBR813	Total count of number of Forms 1095-C submitted with this transmittal is incorrect	1094C-237
AIRBR814	Total number of Forms 1095-C filed by and/or on behalf of ALE Member is missing	1094C-238
AIRBR815	Total number of Forms 1095-C filed by and/or on behalf of ALE Member has a value when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-239
AIRBR816	Aggregated Group Member indicator is missing when authorative transmittal indicator is checked (value of "true" or "1")	1094C-240
AIRBR817	Aggregated Group Member indicator has a value when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-241
AIRBR818	Aggregated Group Member indicator has a value ("false" or "0") when ALE member's name or EIN is present	1094C-242, 243
AIRBR819	Qualifying Offer Method has a value when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-244
AIRBR820	Qualifying Offer Method Transition Relief has a value when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-245
AIRBR821	Section 4980H Transition Relief has a value when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-246

Error Code	Error Code Description	Mapping to Business Rules
AIRBR822	98% Offer Method has a value when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-247
AIRBR823	Minimum Essential Coverage Offer Indicator of all 12 months and all of the individual months are missing or has a value ("false" or "0") when authorative transmittal indicator is checked (value of "true" or "1")	1094C-248, 252
AIRBR824	Minimum Essential Coverage Offer Indicator of all 12 months and any of the individual months has a value ("false" or "0") when Qualifying Offer Method and 98% Offer Method has a value	1094C-249, 250
AIRBR825	Minimum Essential Coverage Offer Indicator of all 12 months or any of the individual months has a value ("true" or "1") when authorative transmittal indicator is missing or not checked (value of "false" or "0")	1094C-251, 253
AIRBR826	Minimum Essential Coverage Offer Indicator (All 12 Months) is checked YES when some but not all of the corresponding months are checked YES or any of the corresponding months are checked NO	1094C-254
AIRBR827	Minimum Essential Coverage Offer Indicator (All 12 Months) is checked NO when some but not all of the corresponding months are checked NO or any of the corresponding months are checked YES	1094C-255
AIRBR828	Full-Time Employee Count for ALE Member value is missing for all of the individual months when authorative transmittal indicator is checked (value of "true" or "1")	1094C-256
~~**AIRBR829**~~	~~Full-Time Employee Count for ALE Member has a value for any of the individual months when 98% Offer Method has a value~~	To be implemented for ACA 7.0 and not 6.2
AIRBR830	Full-Time Employee Count for ALE Member has a value for any of the individual months when authoritative transmittal indicator is not checked (value of "false" or "0")	1094C-257

Error Code	Error Code Description	Mapping to Business Rules
AIRBR831	AIRBR831: Total Employee Count for ALE Member (All 12 Months) and monthly counts have no value when authoritative transmittal indicator is checked (value of "true" or "1")	1094C-258, 260
AIRBR832	Total Employee Count for ALE Member (All 12 Months) is less than Full-Time Employee Count	
AIRBR833	Total Employee Count for ALE Member (All 12 Months) has a value when authoritative transmittal indicator is not checked (value of "false" or "0")	1094C-259
~~**AIRBR834**~~	~~Total Employee Count for ALE Member (monthly) have no value for all months when authoritative transmittal indicator is checked (value of "true" or "1") and "All 12 Months" has no value~~	
AIRBR835	Total Employee Count for ALE Member (monthly) is less than Full-Time Employee Count for the same month	1094C-261
AIRBR836	Total Employee Count for ALE Member (monthly) for any month has a value when authoritative transmittal indicator is not checked (value of "false" or "0")	
AIRBR837	Aggregated Group Indicator (All 12 Months) is not checked when authoritative transmittal indicator is checked (value of "true" or "1") and no months checked	1094C-262
AIRBR838	Aggregated Group Indicator (All 12 Months) is checked when authoritative transmittal indicator is not checked (value of "false" or "0")	1094C-263
AIRBR839	Aggregated Group Indicator (monthly) for any month have not been checked when authoritative transmittal indicator is checked (value of "true" or "1") and "All 12 Months" is not checked	1094C-264
AIRBR840	Aggregated Group Indicator (monthly) for any month is checked when authoritative transmittal indicator is not checked (value of "false" or "0")	
AIRBR853	Section 4980H Transition Relief Indicator (PartIIISect4980HTrnstReliefCd) - All 12 Months) is missing	1094C-265

Error Code	Error Code Description	Mapping to Business Rules
AIRBR841	Section 4980H Transition Relief Indicator (PartIIISect4980HTrnstReliefCd - All 12 Months) has a value when Section 4980H Transition Relief Indicator (Section4980HReliefInd) is not checked	1094C-266
AIRBR842	Section 4980H Transition Relief Indicator (PartIIISect4980HTrnstReliefCd - All 12 Months) has a value when authoritative transmittal indicator is not checked (value of "false" or "0")	1094C-267
AIRBR854	Section 4980H Transition Relief Indicator (monthly) does not have a value for any month has a value	1094C-268
AIRBR843	Section 4980H Transition Relief Indicator (monthly) for any month has a value when Section 4980H Transition Relief Indicator (Section4980HReliefInd) is not checked	
AIRBR844	Section 4980H Transition Relief Indicator (monthly) for any month has a value when authoritative transmittal indicator is not checked (value of "false" or "0")	
AIRBR845	Section 4980H Transition Relief Indicator (monthly) has a code that is different from a code in a different month	1094C-269
AIRBR846	Other ALE Members EIN of Aggregated ALE Group is missing when authoritative transmittal indicator is checked and Aggregated Group Member Indicator is checked or member name is present for Other Members Aggregated ALE Group	1094C-273, 274
AIRBR847	EIN of Other ALE Members of Aggregated ALE Group is present when authoritative transmittal indicator is not checked (value of "false" or "0")	1094C-275
	Business Rules Errors - Cardinality Checks Form 1094-C	
AIRBR900	Employer's name is missing	1094C-213
AIRBR901	Employer's name is invalid	This Error Code not used at this time
AIRBR902	Employer's name of person to contact is missing	1094C-219
AIRBR903	Designated Government Entity's name is missing	1094C-221, 222

Error Code	Error Code Description	Mapping to Business Rules
AIRBR904	Designated Government Entity's name is invalid	This Error Code not used at this time
AIRBR905	Designated Government Entity's name of person to contact is missing	1094C-230, 231, 232
AIRBR906	Other ALE Members of Aggregated ALE Group Name is missing when authoritative transmittal indicator is checked and Aggregated Group Member Indicator is checked or EIN is present for Other Members Aggregated ALE Group	1094C-270, 271
AIRBR907	Member name of Other ALE Members of Aggregated ALE Group is present when authoritative transmittal indicator is not checked (value of "false" or "0")	1094C-272
	Business Rules Errors - Consistency Checks Form 1095-C	
AIRBR600	Tax Year is missing	1095C-277
AIRBR601	Tax Year reported on Form 1095 doesn't match the tax year reported on Form 1094	1095C-278
AIRBR400	Tax Year is incorrect	1095C-279
AIRBR1000	Employee's TIN Type is missing	1095C-281
AIRBR1001	Employee's TIN Type is incorrect	1095C-281
AIRBR1002	Employee's SSN is missing	1095C-282
AIRBR1003	Employee's SSN is invalid - contains sequential numbers	1095C-283
AIRBR1004	Employee's SSN is invalid - contains all the same digits	1095C-284
AIRBR1018	Employee's SSN is invalid - contains alpha characters	
AIRBR1019	Employee's SSN is invalid - is not nine digits	
AIRBR1005	Employee's mailing address is missing	1095C-286
AIRBR804	Employer's contact phone number is missing	1095C-287
AIRBR1006	Offer of Coverage is missing	1095C-288, 289
AIRBR1007	Offer of Coverage not a valid code	1095C-290, 291

Error Code	Error Code Description	Mapping to Business Rules
AIRBR1008	Offer of Coverage (all 12 months) has a value when there are different codes for different months	1095C-292, 293
AIRBR1009	Offer of Coverage (all 12 months) has a different value than any of the months	1095C-293, 294
AIRBR1010	Offer of Coverage (all 12 months) has a value when only some months have a value	1095C-293, 294
AIRBR1011	AIRBR1011: Employee's Share of Lowest Cost Monthly Premium (annual or monthly) is missing	1095C-295, 296
AIRBR1012	Employee's Share of Lowest Cost Monthly Premium is negative value	1095C-297, 298
AIRBR1013	Employee's Share of Lowest Cost Monthly Premium (All 12 months) has a value when there are different amounts for different months	1095C-299
AIRBR1014	Employee's Share of Lowest Cost Monthly Premium (All 12 months) has a different value than any of the months	1095C-300, 301
AIRBR1015	Employee's Share of Lowest Cost Monthly Premium (All 12 months) has a value when only some months have a value	1095C-300
AIRBR1016	Applicable Section 4980H Safe Harbor has an invalid code	1095C-302, 303
AIRBR1020	Applicable Section 4980H Safe Harbor (all 12 months) has a different value than any of the months	1095C-304
AIRBR1017	Employer provided self-insured coverage not checked while any of the covered individual fields have a value	1095C-305
AIRBR623	Covered individual's TIN Type is missing	1095C-311
AIRBR624	Covered individual's TIN Type is incorrect (is not a SSN)	
AIRBR625	Covered individual's SSN and DOB are missing	1095C-312, 313, 314, 318
AIRBR626	Covered individual's SSN is invalid - contains sequential numbers	1095C-315
AIRBR627	Covered individual's SSN is invalid - contains all the same digits	1095C-316
AIRBR641	Covered individual's SSN is invalid - contains alpha character	
AIRBR642	Covered individual's SSN is invalid - is not nine digits	

Error Code	Error Code Description	Mapping to Business Rules
AIRBR628	Covered individual's DOB is in the future	1095C-319
AIRBR629	Covered individual's DOB is earlier than Tax Year minus 120 years	1095C-320
AIRBR634	Covered “All 12 months” checked and only some months checked	1095C-325
AIRBR630	Covered individual's name or SSN or DOB are present, when Covered all 12 months not checked or no months checked	1095C-321, 322, 323, 324, 326, 327
	Business Rules Errors - Cardinality Checks Form 1095-C	
AIRBR1100	Employee's name is missing	1095C-280
AIRBR703	Covered individual's name is missing	1095C-306, 307, 308, 309, 310
Manifest		
AIRMF3000	Rejected Transmission - Unable to process your request because validation failure occurs in the Test File Indicator	
AIRMF3001	Rejected Transmission - Unable to process your request because validation failure occurs in the Software ID	
AIRMF3002	Rejected Transmission - Unable to process your request because validation failure occurs in the Attachment Byte Size Number	
AIRMF3003	Error occurred in the TCC	
AIRMF3004	Error occurred in the Form Type Code	
AIRMF3005	Error occurred in Form Status for Form Type	
AIRMF3005	Error occurred in Form Status for Form Type	
AIRMF3006	Error occurred in UUID	

Error Code	Error Code Description	Mapping to Business Rules
AIRMF3007	Error occurred in Application ID	
AIRMF3008	Payment Year cannot equal Tax Year if Prior Indicator is "true"	
AIRMF3009	AIRMF3009 - File cannot contain corrected records when Transmission Type Indicator is "O"	
AIRMF3010	AIRMF3010 - File cannot contain original records when Transmission Type indicator is "C"	
AIRMF3011	File does not contain Vendor Name and/or Phone Number	
AIRMF3012	Total Payee Count reported does not equal number of Payee Records in file.	
AIRMF3013	Total Payer Count reported does not equal number of Payer Records in file.	
AIRMF3014	File is a duplicate	

•

Acronyms

Accepted Acronym	Term Name
A2A	Application to Application
ACA	Affordable Care Act
ACK	Acknowledgment
IEP	Integrated Enterprise Portal
MTOM	Message Transmission Optimization Mechanism
SBU	Sensitive But Unclassified Information
SOAP	Simple Object Access Protocol